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**REPORTS OF THE
SUBCOMMITTEE ON REVENUE STRUCTURE
AND THE
SUBCOMMITTEE ON SPENDING PATTERNS
AND
INTERGOVERNMENTAL ASSISTANCE
TO THE
TASK FORCE TO STUDY
STATE-LOCAL FISCAL RELATIONSHIPS**



DECEMBER 12, 1979

Annapolis, Maryland

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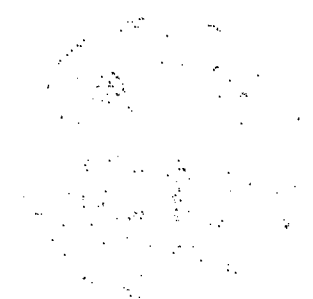
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Annapolls, Maryland

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STATE-LOCAL FISCAL RELATIONSHIPS
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STATE-LOCAL FISCAL RELATIONSHIPS

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REPORT OF THE
SUBCOMMITTEE ON REVENUE STRUCTURE

REPORT OF THE SUBCOMMITTEE ON REVENUE STRUCTURE
OF THE
TASK FORCE TO STUDY STATE-LOCAL FISCAL RELATIONSHIPS

Origin of Item

The 1979 Session of the Maryland General Assembly passed House Joint Resolution 85 which created a Task Force to Study State-Local Fiscal Relationships. This group was charged with the responsibility for analyzing the complex structure of interdependence between State and local fiscal systems, and submitting a report of recommendations and findings to the Governor and General Assembly no later than January 1, 1980.

The Task Force was initially comprised of 11 members; five members appointed by the Governor, three members appointed by the President of the Senate, and three members appointed by the Speaker of the House of Delegates. The Honorable Sam Bogley, Lieutenant Governor, was subsequently appointed by the Governor as an ex officio member of the Task Force.

Background

The Subcommittee on Revenue Structure is comprised of three Task Force Members and seven Advisory Members. The Advisory Members were appointed by the Chairman of the Task Force to Study State-Local Fiscal Relationships.

During its initial worksession, the Revenue Structure Subcommittee adopted a relatively broad system-oriented approach to its study. This methodology was particularly appropriate in light of the significant impact on the State and local revenue picture of the recently enacted triennial assessment law.

The Subcommittee also decided to explore several equity issues regarding the total tax burden shouldered by various categories of tax payers within and among political subdivisions. This analysis will, in turn, be related to the overall picture of revenues and expenditures among jurisdictions and between the State and local subdivisions. These revenue and expenditure patterns will be compared with other states wherever possible in order to assess Maryland's relative ranking.

In addition, the Subcommittee agreed to review the performance of non-tax revenue sources. This category of revenues would include the State Lottery and Federal Revenue Sharing program.

In keeping with the goals of this study, the Subcommittee decided to utilize a "balance sheet" concept to analyze the flow of dollars from and to each subdivision of the State. Although this study is not yet complete, the Subcommittee has made substantial progress. During the 1979 Interim, the Subcommittee conducted a preliminary review of the following topics:

- Triennial Assessment Law - The Subcommittee analyzed the impact of this law by assuming that it was implemented in 1975. A model was then developed which compared the growth of the assessable base under the triennial law with the actual growth in the assessable base through 1979. The Subcommittee also considered the impact of triennial assessments on municipal governments and the effect of lifting the 6% limitation on assessable base growth. In addition, the Subcommittee reviewed HB 66 sponsored by Delegate William Burgess.

- State and local Personal Income Tax - The Subcommittee reviewed recent changes in the law and compared Maryland's income tax burden with other states. The effects of several proposed changes to Maryland's Personal Income Tax Law were also considered.
- Sales Tax - Comparison of effective rate with other states. Analysis of current structure and exemptions. Review of tax revenues collected at the 4% and 5% tax rates.
- Local Revenue Structure - Reviewed local revenue sources and taxing authority. Analysis of the stability of these revenue sources and alternatives for additional taxing authority.
- Local Expenditure Patterns - Reviewed spending patterns of selected subdivisions and analyzed the source of revenue supporting that spending.
- Balance Sheet Concept - Developed a balance sheet reflecting the concept of importing and exporting tax dollars from the subdivisions.
- Tax Base Sharing - Reviewed the concept of tax base sharing and its possible relevance for the Maryland setting. This concept requires the development of a regional fiscal system integrated by function rather than divided by competing political subdivisions. This approach calls for a sharing of the benefits of economic growth by pooling revenues and developing a formula for distribution on a regional basis.
- Increase in Piggyback Income Tax - Reviewed J. Hugh Nichols' concept of allowing counties the option to increase piggyback income taxes to fund local education budgets.

Although the Subcommittee has made substantial progress toward understanding these complex subjects, our study is still incomplete. The Subcommittee plans to use the 1980 Interim to gather additional data and refine its analysis. In the meantime, the Subcommittee has developed a few recommendations for the Task Force's consideration in preparation for the 1980 Session of the Maryland General Assembly. These recommendations are included in the final section of this report.

Summary of Testimony

The Subcommittee on Revenue Structure did not solicit testimony from the general public during the 1979 Interim. The Subcommittee did, however, meet twelve times for the purpose of reviewing staff reports and other material useful to their study.

The Subcommittee plans to hold public hearings during the 1980 Interim in order to focus on specific issues prior to developing its recommendations for the 1981 Session of the Maryland General Assembly.

Summary of Conclusions and Recommendations

The Subcommittee concluded that it will need additional time during the 1980 Interim to build upon its present effort and develop a comprehensive package of recommendations for the 1981 Session of the Maryland General Assembly. Therefore, the Subcommittee is not recommending any specific legislation for the 1980 Legislative Session.

Although the Subcommittee is not sponsoring any specific legislation, it does wish to make the following recommendations for the Task Force's consideration.

Triennial Assessment Law - Minimizing the Adverse Effects of the 6% Assessment Lid

First Priority

- That the Task Force support the principle of separating the 6% assessment lid in the Beck Bill from the Triennial Assessment Law.

Explanation - One of the unintended effects of this 6% lid is a shifting of the tax burden in most subdivisions from business property to residential property. (See Exhibits I and II.) Since this cap will have no real effect until FY 1981, the Subcommittee believes that the Task Force should address the issue of repealing the 6% assessment lid in preparation for the 1980 Session of the Maryland General Assembly.

Second Priority

- In the event that the preceding recommendation fails, the Subcommittee recommends that the 6% cap on assessment increases be applied within each property assessment category (commercial, residential, etc.) and that the method of "averaging" between categories be discontinued. This is essentially the method recommended in HB 66 sponsored by Delegate William Burgess.

Triennial Assessment Law - Impact on Municipalities

- The Subcommittee recommends that the Task Force review the special problems which the 6% assessment lid in the Beck Bill creates for Maryland's municipalities. Many municipalities have an upper limit tax rate included as part of their Municipal Charter. Therefore, they cannot compensate for revenue lost due to the assessment limit by raising the tax rate.

Recommendation on the Study of Tax and Spending Limitations

- The Subcommittee recommends that the Task Force request the Special Joint Committee on Tax and Spending Limitations refer their recommendations and findings to the Revenue Structure Subcommittee for analysis for the 1981 Session of the Maryland General Assembly.

TRIENNIAL-ASSESSMENT LAW

(COMPARISON OF ACTUAL ASSESSABLE BASE WITH ESTIMATED ASSESSABLE
BASE RESULTING FROM TRIENNIAL ASSESSMENT LAW)*Introduction*

The data in this report was prepared by the Department of Fiscal Services at the request of the Subcommittee on Revenue Structure of the Task Force to Study State and Local Fiscal Relationships. The purpose of the report is to analyze the impact of the recently enacted triennial assessment law by comparing the impact of the new approach to assessments with actual assessable base figures during a period between 1975 and 1979.

In order to provide a basis for comparison, this analysis was conducted using the assumption that the triennial law became effective with the January 1, 1975 assessments. The 1974 assessable base for each subdivision represented the base year for purposes of adjusting to calculate the growth factors. Another assumption used was that the actual growth rate in a particular subdivision for a particular year would have been the same even though only one-third of the properties were assessed under the triennial. In other words, actual growth rates were used to phase-in the full values over a three year period.

Finally, it is important to note that this analysis was conducted solely for the purposes of comparing the triennial assessment approach with the annual assessment approach during the period between 1975 and 1979. The most significant difference between that five year period and the period between 1980 and 1984 is that beginning in 1974 through 1977 all properties were assessed at 50% of market value. In 1978 and 1979 there was a special 5% allowance for inflation for homestead property. Consequently, a growth factor calculated in 1975 will be .50 as the starting point and it will decline from that level. Actually, the growth factor calculated for 1980 will probably be more in the area of .47 and it will decline from that point.

Even though the growth factor will start at a higher level as mentioned above, the trend in the growth of the assessable base between 1975 and 1979 should represent the trend that is likely to occur beginning in 1980. Also, the relative difference in rate of growth of the assessable base between subdivisions should remain at about the same level under the triennial system in the future.

List of Exhibits

There are 22 exhibits attached to this report. Exhibits "A" through "J" are summary charts reflecting the impact of the triennial assessment approach by each subdivision for 1975, 1976, 1977, 1978, and 1979. The remaining exhibits show in detail the full value and assessable base under the triennial assessment method for each year for each subdivision broken down by group A, group B, group C and total values.

The following exhibits are attached:

- *● Exhibit A - Growth Factors: 1974 through 1979
- *● Exhibit B - Calculation of Growth Factors: 1975 through 1979
- *● Exhibit C - Actual Percentage Increase In Full Value and Assessable Base Without Triennial
- *● Exhibit D - Estimated Percentage Increase In Full Value and Assessable Base With Triennial
- *● Exhibit E - Comparison of Actual Assessable Base With Estimated Assessable Base Under Triennial
- *● Exhibit F - Comparison of Actual Local Property Tax Rates With Effective Rates Under Triennial
- *● Exhibit G - Full Value Without Triennial
- *● Exhibit H - Assessable Base Without Triennial
- *● Exhibit I - Full Value With Triennial
- *● Exhibit J - Assessable Base With Triennial
- Exhibit K - 1974 Full Value
- Exhibit L - 1974 Assessable Base
- Exhibit M - 1975 Full Value
- Exhibit N - 1975 Assessable Base
- Exhibit O - 1976 Full Value
- Exhibit P - 1976 Assessable Base
- Exhibit Q - 1977 Full Value
- Exhibit R - 1977 Assessable Base
- Exhibit S - 1978 Full Value
- Exhibit T - 1978 Assessable Base
- Exhibit U - 1979 Full Value
- Exhibit V - 1979 Assessable Base

*Indicates exhibits used in the following analysis.

Analysis of Impact of Triennial Assessment Law

The following comments and observations are based on an analysis of the data presented in Exhibits A through J attached.

1. Growth Factors: see Exhibits A & B. The growth factors listed on Exhibit A reveal that the first year of change resulting from the 6% limitation occurs in 1977. In that year, the Statewide growth in full value was 8.45% over 1976. Therefore, the prior year's assessable base was only increased by 6% which resulted in a decline in the growth factor.

ASSUMING THAT THE PAST 5 YEARS RATE OF GROWTH IN VALUES REMAINS ABOUT THE SAME FOR THE NEXT 5 YEARS, IT IS LIKELY THAT THE FIRST YEAR OF CHANGE IN THE GROWTH FACTOR WILL BE IN 1982. ALSO, IT APPEARS THAT THE GROWTH FACTOR WILL DECLINE AT THE RATE OF ABOUT 2 PERCENTAGE POINTS PER YEAR.

2. Actual Rate of Growth During Past 5 Years: See Exhibit C. This Exhibit charts the percentage increase from year to year in both full values and assessable base that actually occurred. The rates of growth in full values were the rates used to compute the triennial phase-in.

NOTE THAT THE RATE OF GROWTH FOR FULL VALUES AND ASSESSABLE BASE IS THE SAME BETWEEN ALL OF THE YEARS EXCEPT BETWEEN 1977 AND 1978. 1978 WAS THE FIRST YEAR OF THE SPECIAL 5% ALLOWANCE FOR INFLATION FOR HOMESTEAD PROPERTIES WHICH CAUSED THE ASSESSABLE BASE OF EACH SUBDIVISION TO GROW AT A LESS RAPID RATE THAN FULL VALUES.

3. Estimated Percentage Increase in Full Value And Assessable Base With Triennial: See Exhibit D. This Exhibit compares the rate of growth in full values to the rate of growth in assessable base assuming the triennial assessment method were implemented in 1975.

NOTE THAT THE STATEWIDE AVERAGE GROWTH IN FULL VALUES REACHES 11.63 PERCENT BY 1979. AT THAT POINT THE PHASE-IN OF THE TRIENNIAL HAS BEEN COMPLETED AND THE STATEWIDE AVERAGE BEGINS TO APPROXIMATE THE NORMAL ANNUAL GROWTH. HOWEVER, BEGINNING IN 1977 THE FULL VALUE GROWTH EXCEEDED 6% AND THEREFORE THE GROWTH FACTOR DECLINED SUFFICIENTLY TO CAUSE THE STATEWIDE AVERAGE GROWTH IN ASSESSABLE BASE TO BE ONLY 6%.

4. Comparison of Actual Assessable Base With Estimated Assessable Base Under Triennial: See Exhibit D. This Exhibit shows a direct comparison between the rate of growth in the actual assessable with the rate of growth in the estimated base under the triennial method. This chart clearly indicates the impact of the triennial method on a particular subdivision's rate of growth in assessable base. A requirement for growth in revenues beyond the growth in assessable base would result in an increase in the tax rate.

AN IMPORTANT FINDING FROM A REVIEW OF THIS CHART IS THAT THE TRIENNIAL METHOD TENDS TO SMOOTH THE OTHERWISE LARGE VARIATIONS IN RATE OF GROWTH FROM ONE YEAR TO THE NEXT FOR A PARTICULAR SUBDIVISION. ANNE ARUNDEL COUNTY IS A GOOD EXAMPLE OF DRAMATIC FLUCTUATIONS IN RATE OF GROWTH THAT ACTUALLY OCCURRED WHILE THE RATE OF GROWTH UNDER THE TRIENNIAL METHOD IS FAIRLY STEADY.

A SECOND IMPORTANT FINDING IS THAT IN A GIVEN YEAR, THOSE SUBDIVISIONS THAT WERE ACTUALLY ABOVE THE STATE AVERAGE IN RATE OF GROWTH ARE NOT NECESSAIRLY ABOVE THE 6% AVERAGE IN THE SAME YEAR. ALLEGANY COUNTY'S ACTUAL RATE OF GROWTH BETWEEN 1978 AND 1979 WAS 15.51%. HOWEVER, THE RATE OF GROWTH UNDER THE TRIENNIAL WAS ONLY 2.10% WHICH IS CONSIDERABLY UNDER THE STATE AVERAGE.

THE REASON FOR THE SMOOTHING EFFECT AND THE LARGE DIFFERENCE BETWEEN THE ACTUAL RATE OF GROWTH AND THE ESTIMATED RATE OF GROWTH IN A GIVEN YEAR IS THE PHASE-IN FEATURES OF THE TRIENNIAL LAW. THE ACTUAL HIGH RATE OF GROWTH FOR ALLEGANY BETWEEN 1978 AND 1979 WILL BE SEEN IN INCREASED GROWTH IN THE NEXT 3 YEARS UNDER THE TRIENNIAL METHOD.

5. Comparison of Actual Local Property Tax Rates With Effective Rates Under Triennial: See Exhibit F. This chart compares the actual local property tax rate in each subdivision for a given year with the effective rate or tax rate that would have been required under the triennial method to generate the same level of revenues.

THIS CHART REVEALS THAT, ASSUMING THE SUBDIVISIONS DECIDED TO RAISE THE SAME AMOUNT OF REVENUES UNDER THE TRIENNIAL AS WERE ACTUALLY RAISED, THE TAX RATE WILL INITIALLY INCREASE TO A HIGHER LEVEL AND THEN REMAIN FAIRLY CONSTANT AT THAT HIGHER LEVEL. IT IS IMPORTANT TO NOTE THAT DURING THE 5 YEARS UNDER STUDY, ONCE THE RATE WAS INCREASED IN THE FIRST AND SECOND YEARS, IT DID NOT SIGNIFICANTLY INCREASE IN THE REMAINING 3 YEARS.

FURTHER, THE EFFECTIVE TAX RATE ON THE AVERAGE DECLINED FROM 1977 TO 1978 AND DECLINED SLIGHTLY FROM 1978 TO 1979. HOWEVER, THE EFFECTIVE RATES DID NOT DECLINE AS MUCH AS DID THE ACTUAL TAX RATES FOR THOSE SAME YEARS.

A FINAL OBSERVATION RELATES TO DEGREE OF INCREASE IN THE RATE UNDER THE TRIENNIAL OVER THE ACTUAL RATE. THERE APPEARS TO BE A DIRECT CORRELATION BETWEEN THE ACTUAL RATE OF GROWTH IN THE ASSESSABLE BASE AND THE RATE OF GROWTH OF THE EFFECTIVE TAX RATE. IN OTHER WORDS, THOSE SUBDIVISIONS THAT EXPERIENCED A RELATIVELY LOW RATE OF GROWTH DURING 1975 THROUGH 1979 WOULD ALSO HAVE EXPERIENCED A RELATIVELY LOW RATE OF GROWTH IN THE TAX RATE HAD THE TRIENNIAL LAW BEEN IMPLEMENTED IN 1975. THEREFORE, IT APPEARS THAT THE TRIENNIAL LAW WILL CAUSE PREVIOUSLY HIGH GROWTH SUBDIVISIONS TO INCREASE THEIR RATE GREATER THAN THE PREVIOUSLY SLOWER GROWTH SUBDIVISIONS.

6. Full Values and Assessable Base Without and With the Triennial: See Exhibits G, H, I, and J. These Exhibits show the full values and assessable base in dollars that actually were realized and the full values and assessable base dollars that would have been realized under the triennial. They are summary figures derived from Exhibits K through V.

The following comments and observations are based on a comparison of the findings resulting from this study with the findings of an earlier study that sought to project the impact of the triennial law through 1984.

7. Growth Factors: Although the growth factors in this study began at .50 and the growth factors in the projections began at around .47, the change or decline in amount appears to be about the same. As mentioned above, the growth factor begins

to decline in the third year of the program which would be 1982. The decline in that year is likely to be slight because full values do not exceed the 6% limitation in growth by a large amount. In later years it appears the growth factors will decline at roughly 2 percentage points.

THE EFFECT OF THE DECLINE IN THE GROWTH FACTOR WILL BE TO HOLD DOWN THE GROWTH IN ASSESSMENTS TO A LEVEL THAT IS LESS THAN THE GROWTH IN FULL VALUES.

8. Effect of Change In 6% Limitation: In both this study and in the projections, the growth factor begin to change in the third year of the triennial. A change in the limitation to 8% would result in a delay in the change in the growth factor by 1 year. Further, an 8% limitation would cause the growth factor to decline at a less rapid rate over future years. Conversely, a change to 4% would cause the growth factor to begin to decline 1 year earlier and the decline would be at a greater rate over the years.

A CHANGE IN THE GROWTH LIMITATION OF 6% TO A HIGHER FIGURE WILL RESULT IN A DELAY IN THE FIRST YEAR OF CHANGE IN THE GROWTH FACTOR AND WILL CAUSE THE GROWTH FACTOR TO DECLINE AT A LESS RAPID RATE. THIS WOULD HAVE THE EFFECT OF ALLOWING FOR GREATER ASSESSMENT GROWTH IN ALL SUBDIVISIONS, EVEN THOSE NOT GROWING AS FAST AS 6% PER YEAR. A LOWERING OF THE 6% WOULD HAVE THE OPPOSITE EFFECT.

It is important to note that a change in the limitation of 6% would require legislative action. Such action would not be required at the 1980 Session of the General Assembly; however, it would be required at the 1981 Session to prevent the growth factor from changing in 1982 although the change in 1982 is likely to be very slight if at all. The real change in the growth factor is anticipated in 1983 and therefore, legislative action would be required during the 1982 Session.

9. Impact of Triennial Approach on Rate of Growth of Assessable Base: Both studies resulted approximately the same rate of growth in the assessable base for each subdivision. The earlier projections assumed a constant rate of inflation for each subdivision while this study used the actual rates of growth in each year. Nevertheless, the average rate of growth under the triennial appears to be at about the level projected.

GROWTH FACTORS

1974 - .500000
*1975 - .499992
*1976 - .499987
1977 - .488716
1978 - .469403
1979 - .445731

*The 1975 and 1976 growth factors should be .500000. Any variance is due to rounding.

PREPARED BY: Department of Fiscal Services
September, 1979

CALCULATION OF GROWTH FACTORS: 1975 through 1979

1975 Growth Factor

1974 full value (total State)	=	\$36,745,206
1975 estimated full value (total State)	=	37,267,579
Percentage increase from 1974 to 1975	=	1.42%
1974 assessable base	=	18,372,603
1975 adjusted base (1974 x 1.0142)	=	18,633,494
1975 Growth Factor: $\frac{(\text{Adj. 1975 base})}{(\text{1975 full value})}$	=	.499992

1976 Growth Factor

1975 estimated full value (total State)	=	\$37,267,579
1976 estimated full value (total State)	=	38,919,298
Percentage increase from 1975 to 1976	=	4.43%
1975 assessable base	=	18,633,696
1976 adjusted base (1975 x 1.0443)	=	19,459,169
1976 Growth Factor: $\frac{(\text{Adj. 1976 base})}{(\text{1976 full value})}$	=	.499987

1977 Growth Factor

1976 estimated full value (total State)	=	\$38,919,298
1977 estimated full value (total State)	=	42,206,257
Percentage increase from 1976 to 1977	=	8.45% (6.00%)
1976 assessable base	=	19,459,303
1977 adjusted base (1976 x 1.0600)	=	20,626,861
1977 Growth Factor: $\frac{(\text{Adj. 1977 base})}{(\text{1977 full value})}$	=	.488716

1978 Growth Factor

1977 estimated full value (total State)	=	\$42,206,257
1978 estimated full value (total State)	=	46,575,900
Percentage increase from 1977 to 1978	=	10.35% (6.00%)
1977 assessable base	=	20,625,360
1978 adjusted base (1977 x 1.0600)	=	21,862,882
1978 Growth Factor: $\frac{(\text{Adj. 1978 base})}{(\text{1978 full value})}$	=	.469403

1979 Growth Factor

1978 estimated full value (total State)	=	\$46,575,900
1979 estimated full value (total State)	=	51,992,448
Percentage increase from 1978 to 1979	=	11.63% (6.00%)
1978 assessable base	=	21,862,866
1979 adjusted base (1978 x 1.0600)	=	23,174,638
1979 Growth Factor: $\frac{(\text{Adj. 1979 base})}{(\text{1979 full value})}$	=	.445731

NOTE: Any variance between the adjusted base and the assessable base of a year is due to rounding.

*Based on data supplied by the Department of Assessments and Taxation.

LOCAL UNIT	ACTUAL PERCENTAGE INCREASE IN FULL VALUE AND ASSESSABLE BASE (WITHOUT TRIENNIAL)											
	1974 to 1975		1975 to 1976		1976 to 1977		1977 to 1978		1978 to 1979		Average	
	Full Value	Base Value	Full Value	Base Value	Full Value	Base Value	Full Value	Base Value	Full Value	Base Value	Full Value	Base Value
Total State	13.80	13.80	11.03	11.03	10.25	10.25	11.97	5.03	13.56	13.56	12.22	10.73
Allegheny	11.03	11.03	1.99	1.99	5.51	5.51	9.67	3.13	15.51	15.51	8.74	7.43
Anne Arundel	18.55	18.55	9.16	9.16	15.01	15.01	14.43	6.98	19.31	19.31	15.29	13.80
Baltimore City	.53	.53	16.80	16.80	2.44	2.44	6.92	1.04	4.37	4.37	6.21	5.04
Baltimore	15.77	15.77	8.52	8.52	6.52	6.52	13.65	6.70	19.97	19.97	12.89	11.50
Calvert	22.12	22.12	23.09	23.09	19.91	19.91	23.01	15.78	5.11	5.11	18.65	17.20
Caroline	16.04	16.04	9.66	9.66	9.57	9.57	17.16	9.40	6.53	6.53	11.79	10.24
Carroll	19.09	19.09	12.84	12.84	14.91	14.91	20.31	11.46	14.23	14.23	16.28	14.51
Cecil	14.65	14.65	10.29	10.29	10.12	10.12	19.60	12.54	7.64	7.64	12.46	11.05
Charles	18.43	18.43	20.26	20.26	20.39	20.39	20.94	12.70	11.35	11.35	18.27	16.63
Dorchester	11.84	11.84	11.11	11.11	11.52	11.52	25.41	18.17	9.23	9.23	13.82	12.37
Frederick	14.78	14.78	11.47	11.47	10.47	10.47	21.34	13.12	10.13	10.13	13.64	11.99
Garrett	24.20	24.20	10.89	10.89	20.20	20.20	17.15	11.71	9.29	9.29	16.35	15.26
Harford	19.35	19.35	9.84	9.84	10.87	10.87	15.19	6.85	14.66	14.66	13.98	12.31
Howard	16.86	16.86	10.56	10.56	25.51	25.51	6.65	(.45)	13.82	13.82	14.68	13.26
Kent	16.28	16.28	11.15	11.15	7.41	7.41	14.17	7.95	10.41	10.41	11.88	10.64
Montgomery	12.70	12.70	12.22	12.22	10.30	10.30	14.46	6.79	14.20	14.20	12.78	11.24
Prince George's	13.70	13.70	9.13	9.13	10.77	10.77	3.89	(2.17)	8.19	8.19	9.14	7.92
Queen Anne's	22.50	22.50	14.19	14.19	16.80	16.80	23.98	16.43	11.17	11.17	17.73	16.22
St. Mary's	21.89	21.89	17.51	17.51	18.92	18.92	20.42	12.48	12.28	12.28	18.20	16.62
Somerset	16.36	16.36	11.03	11.03	8.04	8.04	13.75	7.27	(2.39)	(2.39)	9.36	8.06
Talbot	19.62	19.62	11.77	11.77	15.32	15.32	14.51	7.81	14.13	14.13	15.07	13.73
Washington	16.80	16.80	9.27	9.27	8.72	8.72	12.52	5.16	20.62	20.62	13.59	12.11
Wicomico	19.11	19.11	11.73	11.73	8.61	8.61	12.98	7.79	36.08	36.08	17.70	16.66
Worcester	27.27	27.27	6.31	6.31	5.79	5.79	8.03	6.48	11.68	11.68	11.82	11.51

*Based on data supplied by the Department of Assessments and Taxation.

PREPARED BY: Department of Fiscal Services
September, 1979

LOCAL UNIT	ESTIMATED PERCENTAGE INCREASE IN FULL VALUE AND ASSESSABLE BASE (WITH TRIENNIAL)											
	1974 to 1975		1975 to 1976		1976 to 1977		1977 to 1978		1978 to 1979		Average	
	Full Value	Base	Full Value	Base	Full Value	Base	Full Value	Base	Full Value	Base	Full Value	Base
Total State	1.42	1.42	4.43	4.43	8.45	6.00	10.35	6.00	11.63	6.00	7.26	4.77
Allegany	1.20	1.20	2.64	2.64	4.70	2.34	5.38	1.22	7.53	2.10	4.29	1.90
Anne Arundel	2.01	2.01	5.15	5.15	10.12	7.63	12.24	7.80	14.59	8.81	8.82	6.28
Baltimore City	.06	.06	2.07	2.07	4.20	1.85	6.84	2.61	6.34	.97	3.90	1.51
Baltimore	1.42	1.42	4.57	4.57	8.13	5.69	9.13	4.82	11.50	5.87	6.95	4.47
Calvert	2.33	2.33	7.61	7.61	15.78	13.17	20.03	15.29	18.99	12.99	12.95	10.28
Caroline	1.69	1.69	4.54	4.54	8.81	6.36	10.95	6.56	11.50	5.88	7.50	5.01
Carroll	1.98	1.98	6.03	6.03	11.15	8.64	14.13	9.62	16.22	10.36	9.90	7.33
Cecil	1.59	1.59	4.64	4.64	8.37	5.93	11.23	6.84	12.53	6.85	7.67	5.17
Charles	2.00	2.00	6.45	6.45	13.75	11.19	18.28	13.61	18.86	12.87	11.87	9.22
Orchester	1.28	1.28	3.88	3.88	7.98	4.01	12.18	9.34	14.39	8.62	7.94	5.43
Frederick	1.60	1.60	4.73	4.73	8.80	6.34	12.02	7.59	13.65	7.91	8.16	5.63
Garrett	2.63	2.63	6.73	6.73	12.97	10.42	15.47	10.91	16.30	10.43	10.82	8.22
Harford	2.05	2.05	5.51	5.51	9.96	7.48	11.63	7.22	13.00	7.31	8.43	5.91
Howard	1.52	1.52	5.05	5.05	11.79	9.26	13.51	9.03	15.41	9.59	9.46	6.89
Kent	1.77	1.77	4.87	4.87	8.86	6.40	10.56	6.19	10.95	5.35	7.40	4.92
Montgomery	1.33	1.33	4.30	4.30	8.40	5.95	10.87	6.49	12.46	6.78	7.47	4.97
Prince George's	1.49	1.49	4.27	4.27	7.87	5.44	8.76	4.46	8.65	3.18	6.21	3.77
Queen Anne's	2.44	2.44	7.20	7.02	12.67	10.13	16.30	11.71	17.78	11.84	11.24	8.63
St. Mary's	2.37	2.37	6.78	6.78	14.02	11.45	17.63	12.98	18.15	12.19	11.79	9.15
Somerset	1.62	1.62	4.81	4.81	9.13	6.67	10.59	6.22	9.28	3.77	7.09	4.62
Talbot	2.13	2.13	5.94	5.94	11.01	8.50	13.29	8.82	14.66	8.88	9.41	6.85
Washington	1.82	1.82	4.93	4.93	8.66	6.21	10.07	5.72	12.15	6.49	7.53	5.03
Wicomico	2.07	2.07	5.60	5.60	10.04	7.56	11.42	7.02	14.92	9.13	8.81	6.28
Worcester	2.96	2.96	6.69	6.69	10.73	8.23	9.70	5.36	9.01	3.52	7.82	5.35

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services
 September, 1979

LOCAL UNIT	COMPARISON OF ACTUAL ASSESSABLE BASE WITH ESTIMATED ASSESSABLE BASE UNDER TRIENNIAL											
	1974 to 1975		1975 to 1976		1976 to 1977		1977 to 1978		1978 to 1979		Average	
	Actual Estimate		Actual Estimate		Actual Estimate		Actual Estimate		Actual Estimate		Actual Estimate	
Total State	13.80	1.42	11.03	4.43	10.25	6.00	5.03	6.00	13.56	6.00	10.73	4.77
Allegany	11.03	1.20	1.99	2.64	5.51	2.34	3.13	1.22	15.51	2.10	7.43	1.90
Anne Arundel	18.55	2.01	9.16	5.15	15.01	7.63	6.98	7.80	19.31	8.81	13.80	6.28
Baltimore City	.53	.06	16.80	2.07	2.44	1.85	1.04	2.61	4.37	.97	5.04	1.51
Baltimore	15.77	1.42	8.52	4.57	6.52	5.69	6.70	4.82	19.97	5.87	11.50	4.47
Calvert	22.12	2.33	23.09	7.61	19.91	13.17	15.78	15.29	5.11	12.99	17.20	10.28
Caroline	16.04	1.69	9.66	4.54	9.57	6.36	9.40	6.56	6.53	5.88	10.24	5.01
Carroll	19.09	1.98	12.84	6.03	14.91	8.64	11.46	9.62	14.23	10.36	14.51	7.33
Cecil	14.65	1.59	10.29	4.64	10.12	5.93	12.54	6.84	7.64	6.85	11.05	5.17
Charles	18.43	2.00	20.26	6.45	20.39	11.19	12.70	13.61	11.35	12.87	16.63	9.22
Dorchester	11.84	1.28	11.11	3.88	11.52	4.01	18.17	9.34	9.23	8.62	12.37	5.43
Frederick	14.78	1.60	11.47	4.73	10.47	6.34	13.12	7.59	10.13	7.91	11.99	5.63
Garrett	24.20	2.63	10.89	6.73	20.20	10.42	11.71	10.91	9.29	10.43	15.26	8.22
Harford	19.35	2.05	9.84	5.51	10.87	7.48	6.85	7.22	14.66	7.31	12.31	5.91
Howard	16.86	1.52	10.56	5.05	25.51	9.26	(.45)	9.03	13.82	9.59	13.26	6.89
Kent	16.28	1.77	11.15	4.87	7.41	6.40	7.95	6.19	10.41	5.35	10.64	4.92
Montgomery	12.70	1.33	12.22	4.30	10.30	5.95	6.79	6.49	14.20	6.78	11.24	4.97
Prince George's	13.70	1.49	9.13	4.27	10.77	5.44	(2.17)	4.46	8.19	3.18	7.92	3.77
Queen Anne's	22.50	2.44	14.19	7.02	16.80	10.13	16.43	11.71	11.17	11.84	16.22	8.63
St. Mary's	21.89	2.37	17.51	6.78	18.92	11.45	12.48	12.98	12.28	12.19	16.62	9.15
Somerset	16.36	1.62	11.03	4.81	8.04	6.67	7.27	6.22	(2.39)	3.77	8.06	4.62
Talbot	19.62	2.13	11.77	5.94	15.32	8.50	7.81	8.82	14.13	8.88	13.73	6.85
Washington	16.80	1.82	9.27	4.93	8.72	6.21	5.16	5.72	20.62	6.49	12.11	5.03
Wicomico	19.11	2.07	11.73	5.60	8.61	7.56	7.79	7.02	36.08	9.13	16.66	6.28
Worcester	27.27	2.96	6.31	6.69	5.79	8.23	6.48	5.36	11.68	3.52	11.51	5.35

*Based on data supplied by the Department of Assessments and Taxation.
 Prepared by: Department of Fiscal Services
 September, 1979

LOCAL UNIT	COMPARISON OF ACTUAL LOCAL PROPERTY TAX RATES WITH EFFECTIVE RATES UNDER TRIENNIAL											
	1974	1975		1976		1977		1978		1979		
	Actual	Actual	Effect	Actual	Effect	Actual	Effect	Actual	Effect	Actual	Effect	
Total State	3.11	3.17	3.56	3.19	3.80	3.13	3.88	3.00	3.68	2.77	3.65	
Allegany	2.40	2.40	2.63	2.40	2.62	2.40	2.70	2.35	2.69	2.19	2.84	
Anne Arundel	1.81	2.30	2.67	2.60	3.14	2.42	3.12	2.15	2.75	2.15	3.02	
Baltimore City	6.09	6.02	6.05	5.88	6.76	5.99	6.93	5.97	6.80	5.95	6.99	
Baltimore	3.21	3.11	3.55	3.11	3.68	3.05	3.64	2.99	3.63	2.93	4.04	
Calvert	2.60	2.55	3.04	2.55	3.48	2.30	3.33	2.10	3.05	2.00	2.70	
Caroline	2.75	2.25	2.57	2.15	2.57	2.38	2.93	2.30	2.91	2.16	2.75	
Carroll	2.50	2.50	2.92	2.50	3.11	2.40	3.15	2.15	2.87	1.93	2.67	
Cecil	2.45	2.45	2.76	2.50	2.97	2.50	3.09	2.35	3.06	2.30	3.02	
Charles	2.52	2.52	2.93	2.52	3.31	2.37	3.37	2.24	3.16	2.14	2.97	
Dorchester	2.69	2.69	2.97	2.69	3.18	2.59	3.28	2.45	3.35	2.34	3.22	
Frederick	2.40	2.40	2.71	2.40	2.89	2.40	3.00	2.23	2.93	2.11	2.83	
Garrett	2.73	2.73	3.30	2.73	3.43	2.63	3.60	2.45	3.38	2.37	3.23	
Harford	2.54	2.90	3.39	2.97	3.62	2.75	3.45	2.44	3.05	2.41	3.22	
Howard	2.25	2.44	2.81	2.49	3.02	2.63	3.66	2.43	3.09	2.28	3.01	
Kent	2.64	2.54	2.90	2.44	2.96	2.34	2.86	2.05	2.55	2.00	2.61	
Montgomery	2.6025	2.9428	3.2732	2.927	3.503	2.897	3.609	2.819	3.522	2.35	3.14	
Prince George's	3.37	3.37	3.78	3.37	3.95	3.41	4.20	3.31	3.82	3.04	3.68	
Queen Anne's	2.40	2.10	2.51	1.80	2.30	1.58	2.14	1.44	2.03	1.44	2.02	
St. Mary's	2.55	2.55	3.04	2.40	3.14	2.15	3.01	2.15	2.99	2.01	2.80	
Somerset	2.00	2.00	2.29	1.90	2.30	1.90	2.33	1.90	2.36	1.80	2.10	
Talbot	2.00	2.00	2.34	1.91	2.36	1.75	2.30	1.69	2.20	1.51	2.06	
Washington	2.50	2.60	2.98	2.60	3.11	2.50	3.06	2.46	2.99	2.21	3.04	
Wicomico	1.85	1.90	2.22	1.90	2.35	1.73	2.16	1.73	2.17	1.70	2.66	
Worcester	1.75	1.75	2.16	1.65	2.03	1.60	1.93	1.60	1.95	1.38	1.81	

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services
 September, 1979

LOCAL UNIT	FULL VALUE WITHOUT TRIENNIAL (IN THOUSANDS)					
	1974	1975	1976	1977	1978	1979
Total State	36,745,206	41,817,492	46,428,728	51,187,692	57,313,380	65,085,266
Allegany	464,888	516,156	526,410	555,428	609,130	703,626
Anne Arundel	2,865,910	3,397,648	3,708,866	4,265,416	4,881,076	5,823,370
Baltimore City	4,186,528	4,208,712	4,915,828	5,035,732	5,384,450	5,619,850
Baltimore	6,074,164	7,032,094	7,631,250	8,128,852	9,236,793	11,083,675
Calvert	256,926	313,760	386,216	463,112	569,691	598,824
Caroline	113,522	131,732	144,462	158,282	185,442	197,559
Carroll	708,558	843,830	952,136	1,094,076	1,316,251	1,503,492
Cecil	387,660	444,438	490,168	539,758	645,527	694,861
Charles	475,878	563,580	677,758	815,972	986,853	1,098,842
Dorchester	181,162	202,620	225,126	251,062	314,850	343,912
Frederick	932,376	1,070,164	1,192,932	1,317,884	1,599,060	1,760,999
Garrett	149,058	185,134	205,290	246,762	289,071	315,927
Harford	1,078,538	1,287,226	1,413,864	1,567,526	1,805,711	2,070,453
Howard	1,396,446	1,631,884	1,804,250	2,264,500	2,415,010	2,748,828
Kent	149,846	174,248	193,680	208,036	237,519	262,236
Montgomery	8,148,338	9,183,404	10,305,996	11,367,880	13,011,488	14,858,518
Prince George's	6,393,606	7,269,266	7,933,278	8,787,974	9,130,055	9,877,749
Queen Anne's	206,082	252,452	288,274	336,696	417,438	464,045
St. Mary's	327,538	399,230	469,140	557,918	671,825	754,320
Somerset	110,264	128,298	142,452	153,902	175,056	170,874
Talbot	325,092	388,876	434,628	501,228	573,961	655,058
Washington	724,406	846,126	924,578	1,005,156	1,131,051	1,364,225
Wicomico	473,408	563,894	630,058	684,310	773,127	1,052,049
Worcester	615,012	782,720	832,088	880,230	950,945	1,061,974

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 PREPARED BY: Department of Fiscal Services
 September, 1979

LOCAL UNIT	ASSESSABLE BASE WITHOUT TRIENNIAL (IN THOUSANDS)					
	1974	1975	1976	1977	1978	1979
Total State	18,372,603	20,908,746	23,214,364	25,593,846	26,881,873	30,520,812
Allegany	232,444	258,078	263,205	277,714	286,413	330,846
Anne Arundel	1,432,955	1,698,824	1,854,433	2,132,708	2,281,611	2,722,079
Baltimore City	2,093,264	2,104,356	2,457,914	2,517,866	2,544,075	2,651,399
Baltimore	3,037,082	3,516,047	3,815,625	4,064,426	4,336,602	5,202,563
Calvert	128,463	156,880	193,108	231,556	268,087	281,797
Caroline	56,761	65,866	72,231	79,141	86,583	92,241
Carroll	354,279	421,215	476,068	547,038	609,752	696,492
Cecil	193,830	222,219	245,084	269,879	303,717	326,927
Charles	237,939	281,790	338,879	407,986	459,800	511,976
Dorchester	90,581	101,310	112,563	125,531	148,343	162,036
Frederick	466,188	535,082	596,466	658,942	745,390	820,877
Garrett	74,529	92,567	102,645	123,381	137,828	150,632
Harford	539,269	643,613	706,932	783,763	837,416	960,197
Howard	698,223	815,942	902,125	1,132,250	1,127,105	1,282,899
Kent	74,923	87,124	96,840	104,018	112,288	123,973
Montgomery	4,074,169	4,591,702	5,152,998	5,683,940	6,069,609	6,931,213
Prince George's	3,196,803	3,634,633	3,966,639	4,393,987	4,298,744	4,650,796
Queen Anne's	103,041	126,226	144,137	168,348	196,015	217,901
St. Mary's	163,769	199,615	234,570	278,959	313,761	352,289
Somerset	55,132	64,149	71,226	76,951	82,544	80,572
Talbot	162,546	194,438	217,314	250,614	270,198	308,376
Washington	362,203	423,063	462,289	502,578	528,523	637,479
Wicomico	236,704	281,947	315,029	342,155	368,823	501,886
Worcester	307,506	391,360	416,044	440,115	468,646	523,366

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 PREPARED BY: Department of Fiscal Services
 September, 1979

LOCAL UNIT	FULL VALUE WITH TRIENNIAL (IN THOUSANDS)					
	1974	1975	1976	1977	1978	1979
Total State	36,745,206	37,267,579	38,919,298	42,206,257	46,575,900	51,992,448
Allegany	464,888	470,452	482,865	505,561	532,781	572,874
Anne Arundel	2,865,910	2,923,591	3,074,126	3,385,139	3,799,419	4,353,816
Baltimore City	4,186,528	4,188,935	4,275,791	4,455,236	4,759,815	5,061,434
Baltimore	6,074,164	6,160,247	6,441,685	6,965,564	7,601,628	8,475,451
Calvert	256,926	262,910	282,930	327,580	393,192	467,847
Caroline	113,522	115,442	120,684	131,319	145,699	162,457
Carroll	708,558	722,558	766,124	851,512	971,810	1,129,473
Cecil	387,660	393,822	412,085	446,597	496,770	559,006
Charles	475,878	485,394	516,700	587,763	695,230	826,354
Dorchester	181,162	183,489	190,610	205,824	230,888	264,111
Frederick	932,376	947,328	992,157	1,079,450	1,209,174	1,374,165
Garrett	149,058	152,972	163,270	184,442	212,978	247,693
Harford	1,078,538	1,100,632	1,161,237	1,276,925	1,425,408	1,610,772
Howard	1,396,446	1,417,651	1,489,216	1,664,741	1,889,597	2,180,754
Kent	149,846	152,493	159,918	174,079	192,457	213,531
Montgomery	8,148,338	8,256,479	8,611,454	9,334,625	10,349,604	11,638,715
Prince George's	6,393,606	6,488,644	6,765,409	7,297,859	7,937,075	8,624,016
Queen Anne's	206,082	211,113	225,938	254,566	296,065	348,718
St. Mary's	327,538	335,317	358,059	408,254	480,245	567,408
Somerset	110,264	112,055	117,447	128,172	141,749	154,906
Talbot	325,092	332,012	351,740	390,478	442,379	507,239
Washington	724,406	737,610	773,990	840,982	925,680	1,038,118
Wicomico	473,408	483,224	510,293	561,540	625,670	719,035
Worcester	615,012	633,209	675,570	748,049	820,587	894,555

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services
 September, 1979

LOCAL UNIT	ASSESSABLE BASE WITH TRIENNIAL (IN THOUSANDS)					
	1974	1975	1976	1977	1978	1979
Total State	18,372,603	18,633,696	19,459,303	20,625,360	21,862,866	23,174,648
Allegany	232,444	235,225	241,428	247,076	250,089	255,348
Anne Arundel	1,432,955	1,461,788	1,537,036	1,654,371	1,783,458	1,940,631
Baltimore City	2,093,264	2,094,457	2,137,858	2,177,344	2,234,272	2,256,038
Baltimore	3,037,082	3,080,110	3,220,786	3,404,182	3,568,226	3,777,771
Calvert	128,463	131,454	141,462	160,094	184,565	208,534
Caroline	56,761	57,721	60,341	64,178	68,391	72,412
Carroll	354,279	361,277	383,055	416,148	456,171	503,441
Cecil	193,830	196,910	206,032	218,259	233,185	249,166
Charles	237,939	242,696	258,346	287,249	326,343	368,332
Orchester	90,581	91,744	95,304	99,123	108,380	117,722
Frederick	466,188	473,661	496,070	527,545	567,589	612,507
Garrett	74,529	76,486	81,633	90,141	99,973	110,405
Harford	539,269	550,313	580,608	624,054	669,091	717,971
Howard	698,223	708,822	744,595	813,537	886,982	972,030
Kent	74,923	76,246	79,957	85,076	90,341	95,178
Montgomery	4,074,169	4,128,218	4,305,651	4,561,980	4,858,135	5,187,736
Prince George's	3,196,803	3,244,305	3,382,643	3,566,580	3,725,687	3,843,991
Queen Anne's	103,041	105,556	112,967	124,410	138,974	155,434
St. Mary's	163,769	167,658	179,026	199,521	225,428	252,912
Somerset	55,132	56,027	58,722	62,640	66,537	69,047
Talbot	162,546	166,005	175,867	190,832	207,654	226,092
Washington	362,203	368,803	386,988	411,002	434,517	462,721
Wicomico	236,704	241,611	255,142	274,434	293,692	320,497
Worcester	307,506	316,603	337,779	365,584	385,186	398,732

*Based on data supplied by the Department of Assessments and Taxation
 PREPARED BY: Department of Fiscal Services
 September, 1979

1974 FULL VALUE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	11,420,314	12,884,740	12,440,152	36,745,206
Allegany	151,322	155,226	158,340	464,888
Anne Arundel	932,854	947,184	985,872	2,865,910
Baltimore City	1,362,714	1,454,400	1,369,414	4,186,528
Baltimore	1,637,594	2,286,316	2,150,254	6,074,164
Calvert	81,164	83,680	92,082	256,926
Caroline	35,918	36,566	41,038	113,522
Carroll	220,008	257,986	230,564	708,558
Cecil	126,184	137,270	124,206	387,660
Charles	154,898	154,090	166,890	475,878
Dorchester	58,968	59,258	62,936	181,162
Frederick	303,488	320,738	308,150	932,376
Garrett	48,518	50,770	49,770	149,058
Harford	342,544	371,556	364,438	1,078,538
Howard	377,320	517,384	501,742	1,396,446
Kent	48,776	49,014	52,056	149,846
Montgomery	2,554,504	2,797,324	2,796,510	8,148,338
Prince George's	2,081,118	2,263,976	2,048,512	6,393,606
Queen Anne's	67,080	73,674	65,328	206,082
St. Mary's	106,614	103,830	117,094	327,538
Somerset	32,836	37,016	40,412	110,264
Talbot	105,818	114,010	105,264	325,092
Washington	235,794	251,658	236,954	724,406
Wicomico	154,094	156,462	162,852	473,408
Worcester	200,186	205,352	209,474	615,012

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services, September, 1979

1974 ASSESSABLE BASE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	5,710,157	6,442,370	6,220,076	18,372,603
Allegany	75,661	77,613	79,170	232,444
Anne Arundel	466,427	473,592	492,936	1,432,955
Baltimore City	681,357	727,200	684,707	2,093,264
Baltimore	818,797	1,143,158	1,075,127	3,037,082
Calvert	40,582	41,840	46,041	128,463
Caroline	17,959	18,283	20,519	56,761
Carroll	110,004	128,993	115,282	354,279
Cecil	63,092	68,635	62,103	193,830
Charles	77,449	77,045	83,445	237,939
Dorchester	29,484	29,629	31,468	90,581
Frederick	151,744	160,369	154,075	466,188
Garrett	24,259	25,385	24,885	74,529
Harford	171,272	185,778	182,219	539,269
Howard	188,660	258,692	250,871	698,223
Kent	24,388	24,507	26,028	74,923
Montgomery	1,277,252	1,398,662	1,398,255	4,074,169
Prince George's	1,040,559	1,131,988	1,024,256	3,196,803
Queen Anne's	33,540	36,837	32,664	103,041
St. Mary's	53,307	51,915	58,547	163,769
Somerset	16,418	18,508	20,206	55,132
Talbot	52,909	57,005	52,632	162,546
Washington	117,897	125,829	118,477	362,203
Wicomico	77,047	78,231	81,426	236,704
Worcester	100,093	102,676	104,737	307,506

*Based on data supplied by the Department of Assessments and Taxation
 PREPARED BY: Department of Fiscal Services, September, 1979

1975 FULL VALUE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	11,942,687	12,884,740	12,440,152	37,267,579
Allegany	156,886	155,226	158,340	470,452
Anne Arundel	990,535	947,184	985,872	2,923,591
Baltimore City	1,365,121	1,454,400	1,369,414	4,188,935
Baltimore	1,723,677	2,286,316	2,150,254	6,160,247
Calvert	87,148	83,680	92,082	262,910
Caroline	37,838	36,566	41,038	115,442
Carroll	234,008	257,986	230,564	722,558
Cecil	132,346	137,270	124,206	393,822
Charles	164,414	154,090	166,890	485,394
Dorchester	61,295	59,258	62,936	183,489
Frederick	318,440	320,738	308,150	947,328
Garrett	52,432	50,770	49,770	152,972
Harford	364,638	371,556	364,438	1,100,632
Howard	398,525	517,384	501,742	1,417,651
Kent	51,423	49,014	52,056	152,493
Montgomery	2,662,645	2,797,324	2,796,510	8,256,479
Prince George's	2,176,156	2,263,976	2,048,512	6,488,644
Queen Anne's	72,111	73,674	65,328	211,113
St. Mary's	114,393	103,830	117,094	335,317
Somerset	34,627	37,016	40,412	112,055
Talbot	112,738	114,010	105,264	332,012
Washington	248,998	251,658	236,954	737,610
Wicomico	163,910	156,462	162,852	483,224
Worcester	218,383	205,352	209,474	633,209

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services, September, 1979

1975 ASSESSABLE BASE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	5,971,250	6,442,370	6,220,076	18,633,696
Allegany	78,442	77,613	79,170	235,225
Anne Arundel	495,260	473,592	492,936	1,461,788
Baltimore City	682,550	727,200	684,707	2,094,457
Baltimore	861,825	1,143,158	1,075,127	3,080,110
Calvert	43,573	41,840	46,041	131,454
Caroline	18,919	18,283	20,519	57,721
Carroll	117,002	128,993	115,282	361,277
Cecil	66,172	68,635	62,103	196,910
Charles	82,206	77,045	83,445	242,696
Dorchester	30,647	29,629	31,468	91,744
Frederick	159,217	160,369	154,075	473,661
Garrett	26,216	25,385	24,885	76,486
Harford	182,316	185,778	182,219	550,313
Howard	199,259	258,692	250,871	708,822
Kent	25,711	24,507	26,028	76,246
Montgomery	1,331,301	1,398,662	1,398,255	4,128,218
Prince George's	1,088,061	1,131,988	1,024,256	3,244,305
Queen Anne's	36,055	36,837	32,664	105,556
St. Mary's	57,196	51,915	58,547	167,658
Somerset	17,313	18,508	20,206	56,027
Talbot	56,368	57,005	52,632	166,005
Washington	124,497	125,829	118,477	368,803
Wicomico	81,954	78,231	81,426	241,611
Worcester	109,190	102,676	104,737	316,603

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services, September, 1979

1976 FULL VALUE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	12,465,064	14,014,082	12,440,152	38,919,298
Allegany	162,449	162,076	158,340	482,865
Anne Arundel	1,048,217	1,040,037	985,872	3,074,126
Baltimore City	1,367,529	1,538,848	1,369,414	4,275,791
Baltimore	1,809,760	2,481,671	2,150,254	6,441,685
Calvert	93,133	97,715	92,082	282,930
Caroline	39,759	39,887	41,038	120,684
Carroll	248,008	287,552	230,564	766,124
Cecil	138,508	149,371	124,206	412,085
Charles	173,930	175,880	166,890	516,700
Dorchester	63,623	64,051	62,936	190,610
Frederick	333,392	350,615	308,150	992,157
Garrett	56,346	57,154	49,770	163,270
Harford	386,732	410,067	364,438	1,161,237
Howard	419,731	567,743	501,742	1,489,216
Kent	54,070	53,792	52,056	159,918
Montgomery	2,770,785	3,044,159	2,796,510	8,611,454
Prince George's	2,271,193	2,445,704	2,048,512	6,765,409
Queen Anne's	77,142	83,468	65,328	225,938
St. Mary's	122,172	118,793	117,094	358,059
Somerset	36,417	40,618	40,412	117,447
Talbot	119,659	126,817	105,264	351,740
Washington	262,203	274,833	236,954	773,990
Wicomico	173,726	173,715	162,852	510,293
Worcester	236,580	229,516	209,474	675,570

*Based on data supplied by the Department of Assessments and Taxation.

PREPARED BY: Department of Fiscal Services, September, 1979

1976 ASSESSABLE BASE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	6,232,369	7,006,858	6,220,076	19,459,303
Allegany	81,222	81,036	79,170	241,428
Anne Arundel	524,095	520,005	492,936	1,537,036
Baltimore City	683,747	769,404	684,707	2,137,858
Baltimore	904,856	1,240,803	1,075,127	3,220,786
Calvert	46,565	48,856	46,041	141,462
Caroline	19,879	19,943	20,519	60,341
Carroll	124,001	143,772	115,282	383,055
Cecil	69,252	74,684	62,103	206,039
Charles	86,963	87,938	83,445	258,346
Dorchester	31,811	32,025	31,468	95,304
Frederick	166,692	175,303	154,075	496,070
Garrett	28,172	28,576	24,885	81,633
Harford	193,361	205,028	182,219	580,608
Howard	209,860	283,864	250,871	744,595
Kent	27,034	26,895	26,028	79,957
Montgomery	1,385,356	1,522,040	1,398,255	4,305,651
Prince George's	1,135,567	1,222,820	1,024,256	3,382,643
Queen Anne's	38,570	41,733	32,664	112,967
St. Mary's	61,084	59,395	58,547	179,026
Somerset	18,208	20,308	20,206	58,722
Talbot	59,828	63,407	52,632	175,867
Washington	131,098	137,413	118,477	386,988
Wicomico	86,861	86,855	81,426	255,142
Worcester	118,287	114,755	104,737	337,779

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services, September, 1979

1977 FULL VALUE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	12,987,436	15,143,431	14,075,390	42,206,257
Allegany	168,013	168,927	168,621	505,561
Anne Arundel	1,105,898	1,132,890	1,146,351	3,385,139
Baltimore City	1,369,936	1,623,295	1,462,005	4,455,236
Baltimore	1,895,843	2,677,026	2,392,695	6,965,564
Calvert	99,117	111,750	116,713	327,580
Caroline	41,679	43,209	46,431	131,319
Carroll	262,008	317,118	272,386	851,512
Cecil	144,670	161,473	140,454	446,597
Charles	183,446	197,671	206,646	587,763
Dorchester	65,950	68,844	71,030	205,824
Frederick	348,344	380,492	350,614	1,079,450
Garrett	60,259	63,539	60,644	184,442
Harford	408,826	448,577	419,522	1,276,925
Howard	440,936	618,103	605,702	1,664,741
Kent	56,717	58,570	58,792	174,079
Montgomery	2,878,926	3,290,995	3,164,704	9,334,625
Prince George's	2,366,231	2,627,432	2,304,196	7,297,859
Queen Anne's	82,173	93,263	79,130	254,566
St. Mary's	129,952	133,756	144,546	408,254
Somerset	38,208	44,220	45,744	128,172
Talbot	126,579	139,624	124,275	390,478
Washington	275,407	298,009	267,566	840,982
Wicomico	183,541	190,969	187,030	561,540
Worcester	254,777	253,679	239,593	748,049

*Based on data supplied by the Department of Assessments and Taxation.

PREPARED BY: Department of Fiscal Services, September, 1979

1977 ASSESSABLE BASE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	6,345,655	7,400,837	6,878,868	20,625,360
Allegany	82,111	82,557	82,408	247,076
Anne Arundel	540,470	553,661	560,240	1,654,371
Baltimore City	669,509	793,330	714,505	2,177,344
Baltimore	926,529	1,308,305	1,169,348	3,404,182
Calvert	48,440	54,614	57,040	160,094
Caroline	20,369	21,117	22,692	64,178
Carroll	128,048	154,981	133,119	416,148
Cecil	70,703	78,914	68,642	218,259
Charles	89,653	96,605	100,991	287,249
Dorchester	30,765	33,645	34,713	99,123
Frederick	170,241	185,953	171,351	527,545
Garrett	29,450	31,053	29,638	90,141
Harford	199,800	219,227	205,027	624,054
Howard	215,444	302,077	296,016	813,537
Kent	27,719	28,624	28,733	85,076
Montgomery	1,406,977	1,608,362	1,546,641	4,561,980
Prince George's	1,156,415	1,284,068	1,126,097	3,566,580
Queen Anne's	40,159	45,579	38,672	124,410
St. Mary's	63,510	65,369	70,642	199,521
Somerset	18,673	21,611	22,356	62,640
Talbot	61,861	68,236	60,735	190,832
Washington	134,596	145,642	130,764	411,002
Wicomico	89,699	93,330	91,405	274,434
Worcester	124,514	123,977	117,093	365,584

*Based on data supplied by the Department of Assessments and Taxation.

PREPARED BY: Department of Fiscal Services, September, 1979

1978 FULL VALUE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	14,592,501	16,272,776	15,710,623	46,575,900
Allegany	178,102	175,777	178,902	532,781
Anne Arundel	1,266,847	1,225,743	1,306,829	3,799,419
Baltimore City	1,497,476	1,707,743	1,554,596	4,759,815
Baltimore	2,094,112	2,872,381	2,635,135	7,601,628
Calvert	126,063	125,786	141,343	393,192
Caroline	47,344	46,530	51,825	145,699
Carroll	310,916	346,685	314,209	971,810
Cecil	166,494	173,574	156,702	496,770
Charles	229,368	219,461	246,401	695,230
Dorchester	78,128	73,637	79,123	230,888
Frederick	405,727	410,369	393,078	1,209,174
Garrett	71,537	69,923	71,518	212,978
Harford	463,715	487,088	474,605	1,425,408
Howard	511,473	668,462	709,662	1,889,597
Kent	63,580	63,348	65,529	192,457
Montgomery	3,278,877	3,537,830	3,532,897	10,349,604
Prince George's	2,568,036	2,809,160	2,559,879	7,937,075
Queen Anne's	100,075	103,057	92,933	296,065
St. Mary's	159,528	148,719	171,998	480,245
Somerset	42,850	47,823	51,076	141,749
Talbot	146,661	152,431	143,287	442,379
Washington	306,319	321,184	298,177	925,680
Wicomico	206,240	208,222	211,208	625,670
Worcester	273,033	277,843	269,711	820,587

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services, September, 1979

1978 ASSESSABLE BASE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	6,849,766	7,638,488	7,374,612	21,862,866
Allegany	83,602	82,510	83,977	250,089
Anne Arundel	594,662	575,367	613,429	1,783,458
Baltimore City	702,920	801,620	729,732	2,234,272
Baltimore	982,982	1,348,304	1,236,940	3,568,226
Calvert	59,174	59,044	66,347	184,565
Caroline	22,223	21,841	24,327	68,391
Carroll	145,945	162,735	147,491	456,171
Cecil	78,153	81,476	73,556	233,185
Charles	107,666	103,016	115,661	326,343
Dorchester	36,674	34,565	37,141	108,380
Frederick	190,449	192,628	184,512	567,589
Garrett	33,580	32,822	33,571	99,973
Harford	217,669	228,641	222,781	669,091
Howard	240,087	313,778	333,117	886,982
Kent	29,845	29,736	30,760	90,341
Montgomery	1,539,115	1,660,668	1,658,352	4,858,135
Prince George's	1,205,444	1,318,628	1,201,615	3,725,687
Queen Anne's	46,976	48,375	43,623	138,974
St. Mary's	74,883	69,809	80,736	225,428
Somerset	20,114	22,448	23,975	66,537
Talbot	68,843	71,552	67,259	207,654
Washington	143,787	150,765	139,965	434,517
Wicomico	96,810	97,740	99,142	293,692
Worcester	128,163	130,420	126,603	385,186

*Based on data supplied by the Department of Assessments and Taxation
 PREPARED BY: Department of Fiscal Services, September, 1979

1979 FULL VALUE

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	16,197,566	18,449,022	17,345,860	51,992,448
Allegany	188,192	195,499	189,183	572,874
Anne Arundel	1,427,796	1,458,712	1,467,308	4,353,816
Baltimore City	1,625,015	1,789,232	1,647,187	5,061,434
Baltimore	2,292,381	3,305,494	2,877,576	8,475,451
Calvert	153,010	148,863	165,974	467,847
Caroline	53,008	52,231	57,218	162,457
Carroll	359,823	413,619	356,031	1,129,473
Cecil	188,318	197,739	172,949	559,006
Charles	275,289	264,908	286,157	826,354
Dorchester	90,305	86,589	87,217	264,111
Frederick	463,110	475,512	435,543	1,374,165
Garrett	82,816	82,485	82,392	247,693
Harford	518,604	562,479	529,689	1,610,772
Howard	582,011	785,121	813,622	2,180,754
Kent	70,444	70,822	72,265	213,531
Montgomery	3,678,827	4,058,797	3,901,091	11,638,715
Prince George's	2,769,842	3,038,611	2,815,563	8,624,016
Queen Anne's	117,977	124,006	106,735	348,718
St. Mary's	189,105	178,854	199,449	567,408
Somerset	47,493	51,005	56,408	154,906
Talbot	166,743	178,198	162,298	507,239
Washington	337,230	372,099	328,789	1,038,118
Wicomico	228,938	254,711	235,386	719,035
Worcester	291,289	303,436	299,830	894,555

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services, September, 1979

1979 ASSESSABLE BASE

Exhibit V

LOCAL UNIT	GROUP A	GROUP B	GROUP C	TOTAL
Total State	7,219,757	8,223,301	7,731,590	23,174,648
Allegany	83,883	87,140	84,325	255,348
Anne Arundel	636,413	650,193	654,025	1,940,631
Baltimore City	724,320	797,516	734,202	2,256,038
Baltimore	1,021,785	1,473,361	1,282,625	3,777,771
Calvert	68,201	66,353	73,980	208,534
Caroline	23,627	23,281	25,504	72,412
Carroll	160,384	184,363	158,694	503,441
Cecil	83,939	88,138	77,089	249,166
Charles	122,705	118,078	127,549	368,332
Dorchester	40,252	38,595	38,875	117,722
Frederick	206,422	211,950	194,135	612,507
Garrett	36,914	36,766	36,725	110,405
Harford	231,158	250,714	236,099	717,971
Howard	259,420	349,953	362,657	972,030
Kent	31,399	31,568	32,211	95,178
Montgomery	1,639,767	1,809,132	1,738,837	5,187,736
Prince George's	1,234,604	1,354,403	1,254,984	3,843,991
Queen Anne's	52,586	55,273	47,575	155,434
St. Mary's	84,290	79,721	88,901	252,912
Somerset	21,169	22,735	25,143	69,047
Talbot	74,323	79,428	72,341	226,092
Washington	150,314	165,856	146,551	462,721
Wicomico	102,045	113,533	104,919	320,497
Worcester	129,837	135,251	133,644	398,732

*Based on data supplied by the Department of Assessments and Taxation.
 PREPARED BY: Department of Fiscal Services, September, 1979

EXHIBIT II

Proposed Legislative change to the existing Triennial Assessment System.

The existing system of Triennial Assessments, requires that the growth factor be established by accumulating all assessable properties and creating a value that represents total state market value. Utilizing the 6 % element of the equation a new state assessable base number is created.

The new full state market value is divided into the new assessable base value, thus creating the growth factor to be used in calculating all individual assessments.

The proposed system is to function in the same manner as the existing system except there will be created a full state market value and state assessable base value for each category or class of properties. Each class of properties will have its own growth factor, representative of the inflation within its own class. Each class growth factor will be utilized in the calculation of assessments within that class of properties.

Charts 1 and 2 reflect the results, had the proposed system been in effect from 1975 thru 1980.

The first 4 groupings on each of the charts, indicates the proposed. The last grouping represents the existing triennial system.

Chart 1 reflects and makes an assumption, that all properties were enjoying a 50 % inflation allowance at the start. (fourth column)

Chart 2 reflects and makes an assumption that Homestead (Residential) properties commence with a 45 % inflation allowance, as was the case when the existing system became law.

W.J. Burgess

CHART I

COMPARISON OF OLD SYSTEM VERSUS PROPOSED SYSTEM
EXAMPLE 10 \$50,000 PROPERTY IN EACH CASE

YEAR	FULL VALUE	% INC	OLD OR-ROSE	ECGI	10% ROSE	10% BILL	NEW OR-ROSE	GR-ECGI	10% ROSE	10% BILL
RESIDENTIAL										
75-76	\$23,132,435,521	.00	\$11,566,217,760	50.00	3.11	777.50	\$11,566,217,760	50.00	3.11	777.50
76-77	\$25,464,246,001	10.00	\$12,732,123,001	50.00	3.11	777.50	\$12,240,190,024	48.15	3.20	771.09
77-78	\$27,231,451,571	6.94	\$13,615,725,705	50.00	3.05	762.50	\$12,995,002,275	47.72	3.21	745.31
78-79	\$33,201,791,630	22.23	\$16,641,095,015	50.00	2.99	747.50	\$13,775,550,412	41.39	3.46	716.72
79-80	\$36,689,706,206	10.23	\$18,344,952,143	50.00	2.93	732.50	\$14,602,003,437	39.00	3.40	692.74
APARTMENTS										
75-76	\$3,529,405,066	.00	\$1,764,702,933	50.00	3.11	777.50	\$1,764,702,933	50.00	3.11	777.50
76-77	\$3,699,157,332	4.01	\$1,849,578,666	50.00	3.11	777.50	\$1,849,578,666	50.00	3.20	800.77
77-78	\$3,826,011,500	3.45	\$1,913,405,794	50.00	3.05	762.50	\$1,913,405,794	50.00	3.21	801.02
78-79	\$3,904,002,370	2.04	\$1,952,401,185	50.00	2.99	747.50	\$1,952,401,185	50.00	3.46	865.05
79-80	\$4,000,147,714	4.49	\$2,000,073,857	50.00	2.93	732.50	\$2,000,073,857	50.00	3.40	870.33
INDUSTRIAL										
75-76	0000	.00	0000	.00	.00	.00	0000	.00	.00	.00
76-77	0000	.00	0000	.00	.00	.00	0000	.00	.00	.00
77-78	0000	.00	0000	.00	.00	.00	0000	.00	.00	.00
78-79	0000	.00	0000	.00	.00	.00	0000	.00	.00	.00
79-80	0000	.00	0000	.00	.00	.00	0000	.00	.00	.00
GOVERNMENT										
75-76	\$1,803,244,000	.00	\$901,622,000	50.00	3.11	777.50	\$901,622,000	50.00	3.11	777.50
76-77	\$1,905,594,000	10.11	\$992,798,000	50.00	3.11	777.50	\$955,719,320	40.13	3.20	770.07
77-78	\$1,997,020,000	.42	\$998,510,000	50.00	3.05	762.50	\$961,603,051	40.13	3.21	771.00
78-79	\$2,216,072,000	10.94	\$1,108,436,000	50.00	2.99	747.50	\$1,019,209,234	45.90	3.46	794.22
79-80	\$1,900,216,000	- 10.60	\$990,108,000	50.00	2.93	732.50	\$910,406,702	45.90	3.40	800.34
COMMERCIAL										
75-76	\$11,510,504,000	.00	\$5,755,277,000	50.00	3.11	777.50	\$5,755,277,000	50.00	3.11	777.50
76-77	\$12,450,360,000	8.14	\$6,225,180,000	50.00	3.11	777.50	\$6,100,592,620	49.00	3.20	784.75
77-78	\$13,922,652,000	11.03	\$6,961,326,000	50.00	3.05	762.50	\$6,446,629,237	46.45	3.21	744.04
78-79	\$15,272,194,000	9.69	\$7,636,090,000	50.00	2.99	747.50	\$6,854,626,991	44.00	3.46	777.24
79-80	\$15,613,042,000	2.23	\$7,806,521,000	50.00	2.93	732.50	\$7,007,409,064	44.00	3.40	701.26
YEAR TOTALS										
75-76	\$39,975,639,307	.00	\$19,987,019,693	50.00	3.11	777.50	\$19,987,019,693	50.00	3.11	777.50
76-77	\$43,599,347,333	9.66	\$21,799,603,667	50.00	3.11	777.50	\$21,144,002,432	40.55	3.20	777.50
77-78	\$46,970,735,159	7.75	\$23,409,367,579	50.00	3.05	762.50	\$22,337,440,350	47.55	3.21	762.50
78-79	\$54,677,662,000	16.39	\$27,330,031,000	50.00	2.99	747.50	\$23,601,077,023	43.17	3.46	747.50
79-80	\$54,363,310,000	6.74	\$27,101,655,000	50.00	2.93	732.50	\$24,560,251,139	42.00	3.40	732.50

CHART II

COMPARISON OF OLD SYSTEM VERSUS PROPOSED SYSTEM
EXAMPLE 16 \$50,000 PROPERTY IN EACH CASE

YEAR	FULL VALUE	% INC	OLD AS FOLLO	CASE	TAX RATE	TAX BILL	NEW AS FOLLO	GR. CASE	TAX RATE	TAX BILL
RESIDENTIAL										
75-76	\$20,782,786,134	.00	\$11,566,217,760	45.00	3.11	699.75	\$11,566,217,760	45.00	3.11	699.75
76-77	\$20,293,696,670	10.00	\$12,732,123,001	45.00	3.11	699.75	\$12,260,190,826	43.33	3.20	693.98
77-78	\$30,257,168,411	6.94	\$13,615,725,785	45.00	3.05	606.25	\$12,995,902,276	42.95	3.21	688.78
78-79	\$36,981,998,788	22.23	\$16,641,895,815	45.00	2.99	672.75	\$13,775,558,412	37.25	3.46	645.85
79-80	\$50,766,568,318	18.23	\$18,344,952,143	45.00	2.93	659.25	\$14,682,893,437	35.02	3.48	623.48
APARTMENTS										
75-76	\$3,529,405,866	.00	\$1,764,702,933	50.00	3.11	777.50	\$1,764,702,933	50.00	3.11	777.50
76-77	\$3,699,157,332	4.01	\$1,849,578,666	50.00	3.11	777.50	\$1,849,578,666	50.00	3.20	800.77
77-78	\$3,826,811,508	3.45	\$1,913,485,794	50.00	3.05	762.50	\$1,913,485,794	50.00	3.21	801.82
78-79	\$3,904,882,376	2.04	\$1,952,481,185	50.00	2.99	767.50	\$1,952,481,185	50.00	3.46	845.85
79-80	\$4,088,147,714	4.49	\$2,048,873,857	50.00	2.93	732.50	\$2,048,873,857	50.00	3.48	878.33
INDUSTRIAL										
75-76	\$000	.00	\$000	.00	.00	.00	\$000	.00	.00	.00
76-77	\$000	.00	\$000	.00	.00	.00	\$000	.00	.00	.00
77-78	\$000	.00	\$000	.00	.00	.00	\$000	.00	.00	.00
78-79	\$000	.00	\$000	.00	.00	.00	\$000	.00	.00	.00
79-80	\$000	.00	\$000	.00	.00	.00	\$000	.00	.00	.00
AGRICULTURE										
75-76	\$1,883,244,000	.00	\$981,622,000	50.00	3.11	777.50	\$981,622,000	50.00	3.11	777.50
76-77	\$1,985,596,000	10.11	\$992,798,000	50.00	3.11	777.50	\$955,719,320	48.13	3.20	778.87
77-78	\$1,997,826,000	.62	\$998,910,000	50.00	3.05	762.50	\$961,683,051	48.13	3.21	771.88
78-79	\$2,216,872,000	10.96	\$1,188,436,000	50.00	2.99	767.50	\$1,019,299,234	45.98	3.46	796.22
79-80	\$1,989,216,000	-10.68	\$990,188,000	50.00	2.93	732.50	\$918,486,782	45.98	3.48	800.34
COMMERCIAL										
75-76	\$11,518,554,000	.00	\$5,755,277,000	50.00	3.11	777.50	\$5,755,277,000	50.00	3.11	777.50
76-77	\$12,458,368,000	8.16	\$6,225,184,000	50.00	3.11	777.50	\$6,188,593,620	49.00	3.20	784.75
77-78	\$13,922,452,000	11.83	\$6,961,326,000	50.00	3.05	762.50	\$6,466,629,237	46.45	3.21	744.84
78-79	\$15,272,196,000	9.67	\$7,636,898,000	50.00	2.99	767.50	\$6,854,626,991	44.88	3.46	777.24
79-80	\$15,613,842,000	2.23	\$7,886,521,000	50.00	2.93	732.50	\$7,887,689,844	44.88	3.48	781.26
YEAR TOTALS										
75-76	\$62,545,910,000	.00	\$19,987,819,693	46.98	3.11	738.53	\$19,987,819,693	46.98	3.11	738.53
76-77	\$64,428,728,882	9.13	\$21,799,683,667	46.95	3.11	738.12	\$21,166,882,432	45.59	3.20	738.12
77-78	\$58,884,431,999	7.78	\$23,489,367,579	46.97	3.05	716.36	\$22,337,448,358	44.67	3.21	716.36
78-79	\$58,375,861,878	16.74	\$27,338,831,888	46.83	2.99	788.14	\$23,681,877,823	48.63	3.46	788.14
79-80	\$62,439,966,832	6.96	\$29,181,655,888	46.74	2.93	684.68	\$24,568,253,139	39.33	3.48	684.68

REPORT OF THE
SUBCOMMITTEE ON
SPENDING PATTERNS AND INTERGOVERNMENTAL ASSISTANCE

SUBCOMMITTEE ON SPENDING PATTERNS AND INTERGOVERNMENTAL ASSISTANCE

(1979 INTERIM REPORT)

Origin of Item

During the 1979 Session, the Maryland General Assembly passed House Joint Resolution 85. This Resolution requested that the Governor, the President of the Senate, and the Speaker of the House of Delegates appoint an Executive-Legislative Task Force to study State-Local fiscal relationships in the State of Maryland.

Pursuant to HJR 85, a Task Force was established and subsequently divided into four separate Subcommittees. Specifically, these included: 1) Subcommittee on Education; 2) Subcommittee on Revenue Structure; 3) Subcommittee on Spending Patterns and Intergovernmental Assistance; and 4) Subcommittee on Transportation.

Each Subcommittee was directed to report its findings and recommendations to the Task Force in December 1979, in order that the Task Force could submit a report to the Governor and the General Assembly by January 1, 1980, recommending legislation or areas that needed further study during the 1980 Interim.

Background

As noted, the Task Force that was established pursuant to HJR 85 was divided into four separate Subcommittees. Although each Subcommittee was assigned a particular State-Local fiscal relationship to examine, the Subcommittees were afforded the flexibility in formulating and pursuing various objectives to accomplish the Task Force mandate.

The Subcommittee on Spending Patterns and Intergovernmental Assistance was charged with examining the broad types of fiscal relationships - aside from those addressed by the other three Subcommittees - that exists between State/County/Municipal governments. Emphasis, however, was to be directed towards a review of the manner in which funds are received and spent at each level of government in addition to an examination of the degree of intergovernmental assistance that exists between the various levels of government in Maryland.

Pursuant to the directive of the Task Force, the Subcommittee decided to:

- review data concerning the amount and source of total revenue received by Local government (County/Municipality) during the years of 1970, 1974, and 1978 respectively;
- review similar data concerning expenditures by Local government (County/Municipality) over the same period of time;
- review various types of services provided, funded and administered at the Local level; and
- address the property tax differential issue.

Presented below is a summary of the Subcommittee's initial findings concerning the aforementioned areas of review:

1. Local Government Revenues: Source/Amount*

Based upon information provided, it appears to the Subcommittee that the five most important sources of revenue to the subdivisions and municipalities are:

SUBDIVISIONS

- State Grants
- Local Property Tax
- Federal Grants & Revenue Sharing
- Local Income Tax
- State Shared Taxes

MUNICIPALITIES

- Service Charges
- Local Property Tax
- Federal/State Grants
- Local Income Tax
- County Sources

2. Local Government Expenditures: Source/Amount*

Based upon information provided, it appears to the Subcommittee that the five most important functions in terms of expenditures for the subdivisions and municipalities are:

SUBDIVISIONS

- Education
- Public Works
- Debt Service
- Public Safety
- General Government

MUNICIPALITIES

- Public Works
- Public Safety
- Debt Service
- General Government
- Recreation

3. Services Provided at the Local Level

Based upon a review and analysis of thirty-five services provided at the Local level, the Subcommittee has decided to earmark certain services for further indepth examination. The objective of this examination will be to determine which of these services seem appropriate for either State assumption or a realignment in the method of funding and/or allocation. Specifically, these services include (but are not limited to) the following:

- | | |
|--------------------------------|--------------------------------------|
| ● Circuit Courts | ● Corrections |
| ● State's Attorneys | ● Refuse Collection/Disposal |
| ● Sheriff - Judicial Functions | ● Health Services |
| ● Police | ● Economic and Community Development |
| | ● Economic Opportunity |

4. Tax Differential Issue

The premise of a county property tax differential for municipal residents is that some county services are provided solely to non-municipal residents but that the funds to pay for them are provided by all county residents including those of

*Actual revenue figures are on file with the Department of Fiscal Services.

municipal corporations. A lower county property tax for residents of municipal corporations would prevent any "double taxation."

The Subcommittee did not have the opportunity to address this subject during the 1979 Interim; however, the Subcommittee does plan on pursuing this issue further during the 1980 Interim.

Summary of Testimony

There were no public hearings held before the Subcommittee during the 1979 Interim, therefore, no testimony was received. The Subcommittee, however, did meet on eight different occasions during this period. Each of these meetings had been utilized for purposes of reviewing various fact-finding data compiled by the Department of Fiscal Services per the request of the Subcommittee.

Following the 1980 Session of the General Assembly, the Subcommittee plans on conducting numerous public hearings concerning issues and questions raised during the 1979 Interim.

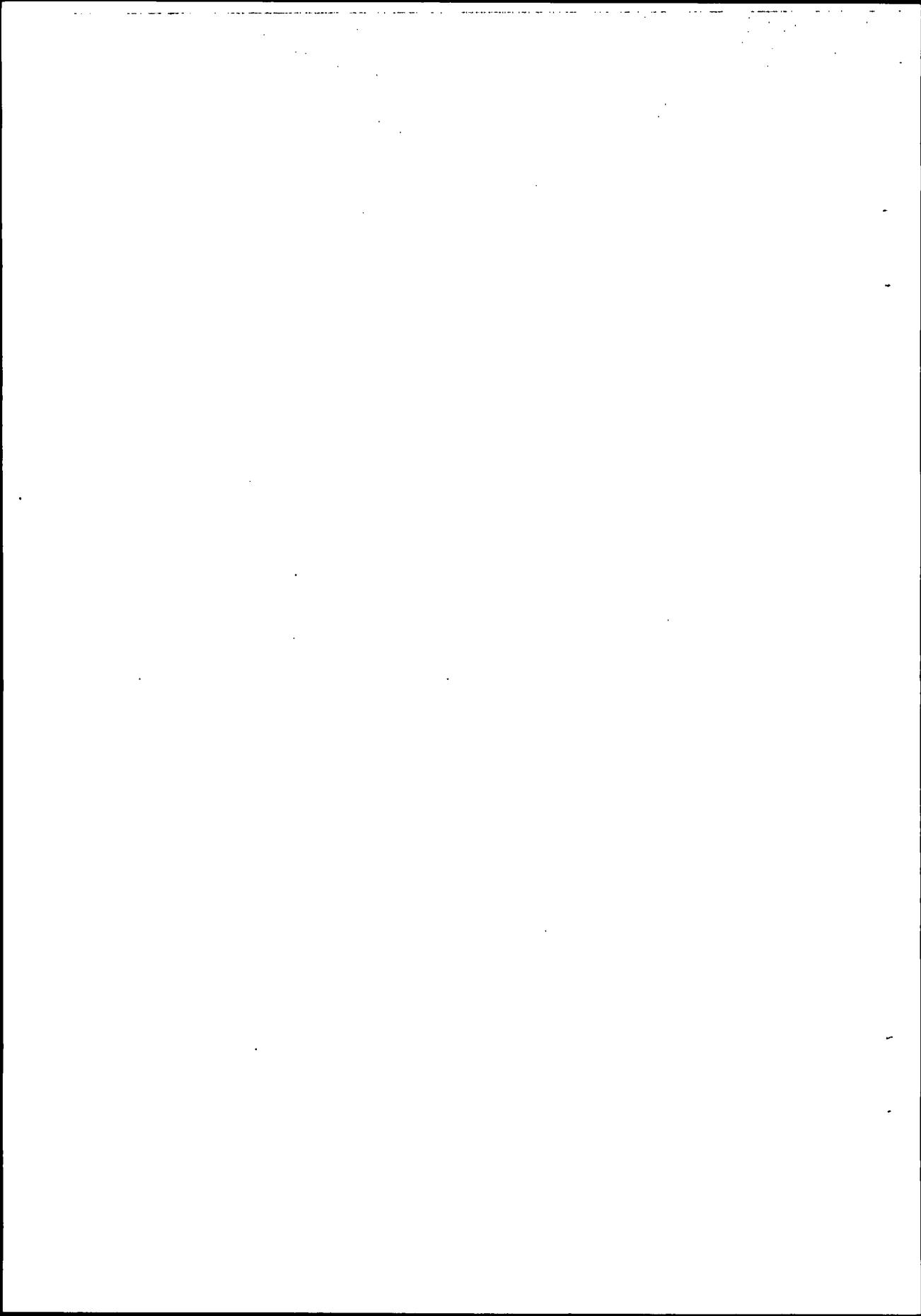
Summary of Conclusions and Recommendations

The Subcommittee concluded that further analysis of information gathered during the 1979 Interim would be required during the 1980 Interim. Specifically, the Subcommittee concluded that findings pertinent to Maryland's present system of service delivery, in addition to a determination concerning the degree of inter-governmental assistance, are but some of the issues which would require lengthy, indepth quantitative analysis. *Therefore, the Subcommittee is not recommending legislation concerning any issue at this time. Based upon certain findings, however, the Subcommittee does submit the following recommendations:*

- *that the Task Force request the Governor to direct the Department of Transportation to reassess the total network of State roads and highways in terms of determining which level of government (State/County/Municipal) should be responsible for general construction and maintenance costs, and that findings pursuant thereof be made the subject of review (during the 1980 Interim) by one of the Subcommittees selected by the Task Force;*
- *that the Task Force request the Governor to engage in some type of regional and statewide planning for the purpose of devising ways and means for the proper disposal of refuse (including hazardous waste) throughout the State of Maryland; and*
- *that the Task Force request the Governor to support legislation (to be introduced during the 1980 Session) that will readjust the Program Open Space local funding formula (in certain instances only) by placing greater emphasis on land acquisition rather than on land development. (See Attachment I)*

Respectfully submitted,

*Mayor Albert B. Atkinson, Chairman
Subcommittee on Spending Patterns and
Intergovernmental Assistance*



ATTACHMENT I

PROGRAM OPEN SPACE - USE OF LOCAL FUNDS

Origin of Item

During the 1979 Session of the Maryland General Assembly, the Senate Finance Committee addressed several pieces of legislation that dealt with a readjustment to the local acquisition/development formula used in Program Open Space. They were: Senate Bills 110 and 900 also House Bills 835, 1067, 1102 and 1553. The Legislation would have enabled certain subdivisions to use their annual apportionment of Open Space funds for either land acquisition or land development.

Testimony before the Committee indicated that many of Maryland's subdivisions had acquired sufficient acreage and that additional funds were needed for the development of purchased land. However, this could not be accomplished under the present Program because the subdivisions were "locked in" under a specific acquisition/development percentage formula. The Committee felt that further examination during the 1979 Interim was requisite before any adjustments were made to the formula.

Background

In order to determine whether any type of adjustment should be made to the local Program Open Space (POS) funding formula, the Committee decided to examine the following:

- POS Funding
- Allocation of POS Funds
- POS Objective
- Local POS Acreage Policy
- Local POS Development Preference
- Availability of Potential POS Land

1. POS FUNDING

Financial support for Program Open Space is derived from the following sources:

- An \$88 million authorization for the issuance of State Bonds. This fund is known as the Outdoor Recreation Loan of 1969.

To date only \$20 million in bonds have been sold (\$8 million in 1971 and \$12 million in 1972 respectively.) The remaining \$68 million outstanding bond authorization was reduced by \$32 million in 1979 due to the unexpected increase in transfer tax revenues. Consequently, Program Open Space is basically a pay-as-you-go program.

Use of Program Open Space Funds

- The State transfer tax of 1/2 of 1% (0.5%) is used to retire all bonds issued for the Program and to provide funds in addition to the bonds.

Property transfer tax revenues increased from \$7.3 million in 1970 to an estimated level of \$28 million for FY 80.

- The Federal Land and Water Conservation Fund which provides the State an additional \$3 to \$4 million annually.

2. ALLOCATION OF POS FUNDS

Program Open Space (Section 5-902 of the Natural Resources Article) was established in 1969 to make funds available to State agencies, counties and Baltimore City in order: "(1) to expedite the acquisition of outdoor recreation and open space areas before potential areas are devoted to some other use; and (2) to accelerate the development of needed outdoor recreation facilities."

State

One-half of all funds available under Program Open Space are used by State agencies and Baltimore City. The State agency eligible to receive funds is the Department of Natural Resources, which is responsible for State land acquisition and development; the St. Mary's City Commission also shares this State apportionment. These two agencies are eligible to use their appropriated funds only for land acquisition. A direct grant to Baltimore City is also included in the State share, and this is utilized for acquisition and development of recreation areas in the City. The other one-half of the funds available under the program are allocated to the twenty-three counties and Baltimore City.

Subdivisions

One-half of all money distributed to the twenty-three counties and Baltimore City must be used for the acquisition of land. One hundred percent of this land acquisition cost can be reimbursed under the Program. The remaining one-half of the local share can be used for acquisition and/or development of open space land and recreational facilities for which the political subdivision can be reimbursed for up to seventy-five percent of the total cost.

The annual allocation of POS funds to the subdivision is based upon a formula composed of four factors:

- the percentage of the total state population in each of the subdivisions at the time of the 1970 census;
- the percentage of the total state population which will be in each subdivision in 1980 as estimated by the Department of State Planning;
- the percentage of the difference in the State's population in 1970 and 1980 in each of the subdivisions; and

Use of Program Open Space Funds

- the percentage of the total transfer tax revenues that are collected in each of the subdivisions.

These four percentages are averaged to produce a percentage figure which represents a particular subdivision's share of the funds available for distribution.

Example:

County "X" has 3% of the total population in 1970, 4% in 1980, 2% of the change between 1970 and 1980 and contributed 5% of the total tax revenue in the 1978 fiscal year. Adding these four percentages and dividing the sum by 4 produces the percentage that County "X" would receive of the 1979 fiscal year appropriation. In this case it would be 3 plus 4 plus 2 plus 5 equals 14 divided by 4 equals 3 1/2%.

3. POS OBJECTIVES

At the inception of Program Open Space (1969) funding was provided exclusively for the acquisition of Maryland open space land (i.e. conservation areas, stream valleys, watershed protection areas, etc.). The rationale: acquire undeveloped open space land for the recreational and esthetic enjoyment of tomorrow's citizenry before the land is permanently lost to development.

In fiscal year 1971, the Maryland General Assembly readjusted the "acquisition only" Program Open Space formula to allow the subdivisions to utilize a certain amount of their POS funds for developing previously acquired open space land. Ostensibly, the rationale was to allow the taxpayers to enjoy an immediate return on their money (i.e. baseball fields, picnic areas, tennis courts, etc.)

Under the 1971 Program Open Space formula, the annual allocation to each subdivision could be used on a 50%-50% basis; 50% for acquisition purposes and 50% for either acquisition and/or development.

In fiscal year 1972, Program Open Space funds continued to be allocated under the 50% acquisition/50% acquisition and/or development formula. There was, however, one exception mandated by the Maryland General Assembly. Specifically, that the subdivisions could only obligate half of their development funds until they obligated 100% of their acquisition funds. Hence, the emphasis on acquisition preference was reinforced.

Use of Program Open Space Funds

The final modification of the Program Open Space formula occurred in Fiscal year 1973. At present, POS funds are still allocated to the subdivisions on a 50% - 50% basis; but the requirement that the subdivisions obligate 100% of their acquisition funds before being able to obligate 100% of their development funds no longer exists. As mentioned previously, however, the State reimburses the subdivisions 100% for acquisition projects (i.e. under the acquisition half of the POS formula), as compared to only 75% for acquisition and/or development projects (i.e. under the acquisition/development half of the POS formula). Hence, the General Assembly's continued preference on the acquisition of open space land has been made clear.

At present, the optimal goal of Program Open Space, according to State officials, is the acquisition of 650,000 acres by 1990. This amount represents approximately 10% of Maryland's total land area. Moreover, this objective is to be accomplished by a combination of Federal, State and Local effort. The following represents the amount of open space acreage acquired by each governmental entity as of January 1, 1979:

Federal Share	54,850
State Share	293,270 (73,460 acquired under POS)
Local Share	<u>91,535</u> (16,405 acquired under POS)
Balance	439,655 (6%)
Objective	<u>650,000</u> (10%)
Deficit	210,345 (4%)

Based upon the above figures, an additional 210,347 acres must be acquired if the acquisition goals of the State are to be met by 1990. There is no indication that the Federal Government plans to acquire additional land in Maryland. On the other hand, the State plans to acquire an additional 107,730 acres by 1990. The subdivisions, therefore, should be responsible for acquiring an additional 102,615 acres in order to achieve their fair share of the State's 650,000 acre goal.

It should be noted that the State is prohibited by statute from utilizing its share of Program Open Space funds for purposes other than acquisition. The only funds used by the State for development purposes are those derived from appropriations in the Governor's Capital Budget and from the Federal Land and Water Conservation Fund. Consequently, the State's effort under the Open Space Program is exclusively geared towards achieving its 1990 land acquisition objective. The problem in meeting the State's 1990 target objective, however, lies with the subdivisions which:

Use of Program Open Space Funds.

- appear to lack an articulated and quantified acreage acquisition/development policy;
- appear to place a greater emphasis on open space land development rather than open space land acquisition;
- appear to have, within their respective jurisdictions, vast quantities of suitable open space land not yet acquired.

4. LOCAL POS ACREAGE POLICY

Originally, it was felt that the State should perform a laissez-faire role in requiring the subdivisions to formulate specific land acquisition/development policies. In essence, the subdivisions were afforded flexibility in developing their own objectives on the presumption that local needs could best be addressed by local officials. The only impetus exerted at the State level was the recommendation that each subdivision should create their own goals and objectives that were compatible and complementary to the State's Comprehensive Outdoor Recreation Plan (SCORP).

At present, each of Maryland's twenty-four subdivisions have formulated their own recreation/parks master plan. The majority of these plans, however, appear not to be consistent with the State's Comprehensive Outdoor Recreation Plan. That is, a specific population per acreage policy has not been adopted.

Under SCORP, there are 4 types of recreation/open space area classifications with respective population per acreage objectives. They are:

Neighborhood Parks.....	5/1000
Community Parks.....	10/1000
County/Regional Parks.....	20/1000
Statewide Parks.....	45/1000

Although the subdivisions have been encouraged to follow the State's initiative, it is evident that this has not been the case. Only nine of the State's subdivisions have included in their recreation/park master plans, quantified acreage objectives similar to SCORP. The remaining sixteen subdivisions fail to adhere to any type of land acquisition/development policy.

Use of Program Open Space Funds

It should also be noted that, at present, only 91,535.2 acres have been acquired by the subdivisions for recreation and open space purposes; or, approximately 1% of the State's total land mass. Of this amount, 16,405 acres have been acquired under the State's Program Open Space. Hence, only 75,130 have been acquired by the subdivisions prior to the Program's inception. Furthermore, there is no way of predicting how many acres the subdivisions will acquire in the future.

Comparatively speaking, the State has acquired 201,338 acres prior to Program Open Space and 74,000 acres since its inception; or, approximately 4% (293,270) of the State's total land mass. Moreover, the State anticipates acquiring an additional 107,730 acres by 1990. It appears, therefore, that the State's Comprehensive Outdoor Recreation Plan is being actively implemented.

Ostensibly, due to the lack of a definitive acquisition/development acreage policy at the local level, a number of adverse effects could result. They are:

- the effectiveness of coordinating and implementing existing local recreation/parks plans is diminished;
- the State's 1990 optimal goal of land acquisition cannot be achieved;
- the opportunity to purchase land that is available and affordable today might be lost to the unavailability and unaffordability of land tomorrow;
- future recreation and esthetic needs of a growing population cannot be satisfactorily met.

5. LOCAL POS DEVELOPMENT PREFERENCE

As previously mentioned, each subdivision is required to utilize 50% of its annual Program Open Space allocation for acquisition purposes and 50% for either acquisition and/or development purposes. Since 1969, the subdivisions have received a combined total amount of \$100,800,000. Of the \$50,400,000 allocated to the subdivisions for acquisition purposes, \$46,213,778 (91%) has been encumbered by the Board of Public Works. Of the \$50,400,000 allocated to the subdivisions for either acquisition and/or development, \$47,082,225 (93%) has been encumbered by the Board of Public Works. The total combined unencumbered balance to-date is \$7,503,995.

Table I summarizes the expenditure patterns of each subdivision since the Program's inception. It should be noted, that under the acquisition/development half of the Program Open Space formula, only total development expenditures are provided; because of the percentage differential. Of the \$47,082,225 encumbered by the Board of Public Works, \$1,794,683 (4%) and \$45,287,542 (96%) has been encumbered for acquisition-development purposes respectively. Hence, for comparative purposes, the figures provided under the acquisition/development column (i.e. Table I) have been adjusted on a pro rata basis to reflect only development expenditures.

As indicated in Table I, each subdivision utilizes approximately 38.6% of its Program Open Space funds for acquisition purposes; as compared to 43.5%

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for development purposes. Despite this marginal difference, it is interesting to note that 62% of Maryland's subdivisions prefer to utilize their annual POS allocation for development purposes. Moreover, the preference percentage ratio (development:acquisition) varies from a low of 3% to a high of 29%.

Clearly, the preference for developing previously acquired open space land (at the local level) is greater than acquiring additional open space land.

5. AVAILABILITY OF POTENTIAL POS LAND

According to the Department of State Planning, the majority of Maryland's subdivisions have vast quantities of land that is considered "suitable" for recreation and open space purposes. The average potential open space land per county is 139,512.5 acres.

Table II summarizes the amount of acreage owned per county (i.e. recreation/open space areas) by each level of government. Also included is the estimated amount of land per subdivision which is considered suitable and unsuitable for recreation/open space purposes. It should be noted that the "suitable acreage" column reflects acreage that is consistent with the State's Comprehensive Outdoor Recreation Plan analysis of Maryland's natural and man-made characteristics, and does not include unsuitable areas (i.e. urbanized/inappropriate topographical conditions) or areas already within the State's inventory of recreation and open space areas.

Based upon an examination of Table II, it is evident that approximately 6% of Maryland's total land mass is currently owned by one level of government. Moreover, this land is used exclusively for recreation/open space purposes. Government ownership of open space acreage in Maryland is categorized as follows:

Federal.....	54,850.3	(1%)
State.....	293,270.0	(4%)
Counties.....	18,914.1	(.1%)
Municipalities.....	39,703.9	(.5%)
Regionally.....	32,917.8	(.4%)
Total:	6%	

In addition to government owned open space areas within the State, approximately 5% of Maryland's total land acreage is either owned by private individuals or is used for military, education or research purposes. According to State officials, it is doubtful that this land will ever be used for recreation/open space purposes.

The remaining 89% of Maryland's total land acreage is divided as follows:

- Suitable acreage for potential future recreation and open space areas (3,348,300 or 50%): Total County Acreage - Total Inventoried Acreage - Unsuitable Acreage;
- Unsuitable acreage for recreation and open space areas (2,557,917 or 39%): Acreage that is considered inappropriate due to urbanization and/or commercialization; or, due to adverse topographical conditions (i.e. slope constraints, unstable soil, etc.).

Use of Program Open Space Funds

Table III presents a summary of Tables I and II. A comparison is made between a particular county's preference for utilization of Program Open Space funds; and the amount of suitable recreation/open space land that is currently available as compared to the amount of open space land which has already been acquired.

An examination of Table III reveals that government ownership of open space land within each subdivision varies markedly as does the percent of suitable open space land per subdivision.

Table IV further illustrates the breakdown of government owned open space land per subdivision as compared to the average amount of suitable open space land per subdivision.

Table IV

Total Government Ownership (% of Local Land)	# of Sub- divisions	Suitable Open Space Acreage (Average)
0 - 2%	10 (42%)	133,490
3 - 5%	4 (17%)	164,075
6 - 10%	5 (21%)	150,920
11 - 15%	2 (8%)	132,300/N.A.
16 - 20%	3 (12%)	200,833

Table V presents a summary of the total inventoried land in Maryland (i.e. total government ownership plus "other") as compared to the average amount of suitable open space land per subdivision.

Table V

Total Inventoried Acreage (% of Local Land)	# of Sub- divisions	Suitable Open Space Acreage (Average)
0 - 5%	8 (34%)	156,175
6 - 10%	5 (20%)	177,940
11 - 15%	7 (30%)	113,916
16 - 20%	2 (8%)	94,650
21% and above	2 (8%)	168,200

Summary of Testimony

At the public hearing held before the Committee on June 19, 1979, the following arguments were presented both for and against the proposed change to the Program Open Space formula:

Use of Program Open Space Funds

- Department of Fiscal Services - The Department of Fiscal Services presented an overview concerning the funding and objectives of Program Open Space. Specifically, it reported that:

1. Program Open Space currently operates as a pay-as-you-go Program. Funds collected from the State's transfer tax (1/2 of 1%) are used solely by the State and subdivisions for acquisition and development of open space land in Maryland.
2. The optimal goal of Program Open Space is the acquisition of 650,000 acres (i.e. 10% of Maryland's total land mass). At present, approximately 6% of Maryland's total land acreage has been acquired by government (i.e. Federal, State, Local) for open space purposes.

The Department further indicated that alleviation of the 4% deficit appeared to be the joint responsibility of the State and the subdivisions.

- Department of Natural Resources - The Department of Natural Resources informed the Committee of the following:

1. Maryland's subdivisions generally lack articulated and quantified acreage acquisition/development objectives;
2. Maryland's subdivisions generally prefer to utilize their Program Open Space funds for development purposes rather than acquisition purposes.

Consequently, the Department was concerned that the State might fail to achieve its 1990 target objective (i.e. 650,000 acres), if the subdivisions continue to acquire and develop land without specific objectives. Without policy directives, it is likely that local governments will continue to place priorities on open space development.

- Maryland Associations of Counties (MACO) - The Association proposed that the Program Open Space formula be readjusted to allow for greater use of development money. Accordingly, many of the subdivisions were facing unique hardships under the current POS formula which, if readjusted (to allow the use of more development money) might be resolved. Some of the problems facing the subdivisions were a result of:

1. Surplus of Publicly-Owned Land - Many counties argue that further land acquisition (at the local level) is not needed due to the "excessive" amount of land that is currently owned by the public. Accordingly, the consequences are twofold:
 - Tax Base Erosion - The County's assessable tax base is reduced thereby requiring additional property taxes to compensate for the loss;
 - Access Unavailability - Non-developed land provides little, if any, service or access to the taxpayers responsible for its purchase.
2. Retirement of State Bonds - At its inception in 1969, Program Open Space was afforded a bond authorization totaling \$ 88 million. To date \$ 20 million has been authorized. However, the remaining \$ 68 million was reduced to \$ 32 million, because of the unexpected

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windfall in the State's transfer tax. As a result the subdivisions feel that funding cutbacks may be implemented which, in turn, might cause even a greater demand for development funds.

Conclusions and Recommendations

Based upon an examination of the Program Open Space issue, the Committee concluded that many of Maryland's subdivisions have lost sight of the original open space concept. Specifically, that Maryland's current open space land should be acquired before it is permanently lost to development.

The Committee's decision was based upon the following findings: 1) 75% of Maryland's subdivisions lack articulated and quantified acreage acquisition/development objectives that are consistent with the State's Comprehensive Outdoor Recreation Plan; 2) the majority of Maryland's subdivisions prefer to utilize their share of Program Open Space funds for development purposes rather than acquisition purposes; 3) approximately 50% of Maryland's current total land acreage is considered (Department of State Planning) suitable for open space purposes.

The Committee also concluded that many of the State's subdivisions appear to have contributed their fair share to the objectives of Program Open Space in lieu of the amount of government owned open space land within their respective jurisdictions.

Finally, the Committee concluded that the slow rate of acquisition at the local level is the largest problem facing Maryland's Program Open Space today. If the State is to meet future recreation and esthetic needs of its citizenry, the subdivisions must be required to place greater emphasis on open space land acquisition.

The Committee, therefore, is recommending legislation to adjust the Program Open Space formula to allow any subdivision to utilize any portion of its annual POS allocation for either acquisition and/or development purposes; provided, however certain conditions are met.

Specifically, that the Department of State Planning and the Department of Natural Resources - in cooperation with local officials - examine each subdivision on the basis of its population, acreage already acquired for recreation/open space purposes and suitable recreation/open space acreage that could be acquired (and any other relevant factors deemed appropriate) and determine whether that particular subdivision had contributed its fair share to the State's 1990 Program Open Space objectives.

If it is determined that a subdivision has acquired its fair share of open space land, that particular subdivision may utilize any portion of its annual Program Open Space allocation for either acquisition and/or development. If the opposite holds true, that particular subdivision will be required to acquire a certain number of acres.

Despite this requirement, however, a subdivision may still be eligible to qualify for the flexible use of its POS funds. Accordingly, the total fair share acreage requirement that is determined per subdivision will be spread out over a 10 year period beginning in 1980, and once that particular subdivision acquires a particular year's acreage requirement (consistent with the 10 year goal) it can

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at that point, utilize its remaining annual POS allocation for either acquisition and/or development.

For example, if a particular subdivision's 1990 objective was the acquisition of 1000 acres, it would have to acquire 100 acres per year (beginning in 1980) in order to qualify for the flexible use of its POS funds. Subdivisions not meeting Departmental specifications, will continue to receive their annual POS allocation under the present funding formula.

Finally, the Committee discourages the introduction of future Program Open Space legislation similar to that introduced during the 1979 Session of the Maryland General Assembly, until the Committee's proposal has had the opportunity to be implemented and tested.

A copy of the bill providing for a readjustment to the Local Program Open Space funding formula is attached as Exhibit A.

Local Utilization of Program Open Space Funds

Table 1

	Total Allocation (Thru FY 79)	Encumbered (Acquisition)	Encumbered (Acquisition/ development)	Unencumbered Acquisition	Unencumbered (Acquisition/ development)
Total State	\$100,800,000.00	\$46,213,778.00	\$47,082,225.00*	\$4,186,221.00	\$3,317,740.00
Allegany	1,245,675.00	616,219.9 (49%)	599,733.1 (48%)	6,617.64 (1%)	(1,984.69) (2%)
Anne Arundel	10,651,013.00	5,325,506.5 (50%)	4,566,882.2 (42%)	-0- (0%)	568,337.25 (8%)
Baltimore	14,803,827.00	6,507,553.2 (43%)	7,105,836.5 (47%)	894,360.33 (7%)	-0- (3%)
Calvert	704,256.00	317,940.5 (45%)	338,042.9 (48%)	34,187.50 (5%)	-0- (2%)
Caroline	347,442.00	58,867.0 (16%)	156,590.4 (45%)	114,854.00 (34%)	10,605.90 (5%)
Carroll	2,025,985.00	793,692.4 (39%)	972,472.3 (47%)	219,300.08 (11%)	-0- (3%)
Cecil	1,257,595.00	627,540.2 (49%)	604,851.8 (48%)	1,257.34 (1%)	(1,257.34) (2%)
Charles	1,962,605.00	805,252.5 (41%)	645,819.8 (32%)	176,050.00 (9%)	308,572.90 (18%)
Dorchester	501,140.00	191,702.5 (38%)	215,723.5 (43%)	58,867.50 (12%)	25,857.50 (7%)
Frederick	2,505,903.00	1,020,141.5 (40%)	1,167,516.5 (46%)	232,810.00 (10%)	36,788.43 (4%)
Garrett	434,183.00	119,648.2 (27%)	153,310.1 (35%)	97,443.30 (23%)	57,393.36 (13%)
Harford	3,932,820.00	1,086,095.0 (27%)	1,464,883.2 (37%)	880,315.03 (23%)	440,489.81 (13%)
Howard	5,006,574.00	2,305,293.5 (46%)	1,339,113.6 (26%)	197,993.50 (4%)	1,108,376.94 (24%)
Kent	332,757.00	126,914.8 (38%)	155,794.6 (46%)	39,463.66 (12%)	4,092.09 (4%)
Montgomery	18,139,025.00	9,069,079.2 (49%)	8,317,498.6 (45%)	-0-	405,451.15 (5%)
Prince George's	18,730,097.00	9,365,048.5 (50%)	8,798,136.0 (46%)	433.27 (1%)	200,322.70 (4%)
Queen Anne's	492,912.00	163,252.4 (33%)	250,997.8 (50%)	83,203.58 (17%)	(15,000.00) (0%)
St. Mary's	1,204,316.00	146,198.0 (12%)	467,658.2 (38%)	456,059.37 (38%)	115,013.30 (12%)
Somerset	302,811.00	95,898.5 (31%)	126,628.8 (41%)	55,507.00 (18%)	19,499.86 (9%)
Talbot	647,151.00	261,226.2 (40%)	283,342.1 (43%)	62,349.29 (10%)	28,427.10 (7%)
Washington	2,100,080.00	750,599.7 (35%)	1,008,038.4 (48%)	299,440.34 (15%)	-0- (0%)
Wicomico	1,195,970.00	597,666.7 (49%)	569,521.0 (47%)	318.25 (1%)	4,733.07 (3%)
Worcester	1,335,497.00	392,358.3 (29%)	639,161.3 (47%)	275,390.24 (21%)	1,955.16 (3%)
Baltimore City	10,940,366.00	5,470,183.0 (50%)	5,251,375.7 (48%)	-0- (0%)	-0- (2%)
Total Average	38.6	43.5	Total Average	43.5	

* Figures only reflect development expenditures

Recreation and Open Space Acreage

Table 11

(Lumpsum/Donorship)											
County	Total County Acreage	Federal	State	County	Municipal	Regional	Total	Other	Total Inventoried Acreage	Suitable (Recreation/Open Space Acr.)	Unsuitable (Recreation/Open Space Acr.)
Total State	6,692,251.0	54,890.3 (18)	281,338.0 (48)	18,213.5 (11)	39,703.9 (-53)	32,917.8 (-42)	427,723.5 (64)	314,610.1 (58)	742,335.2 (112)	3,942,300.0 (502)	2,557,917.0 (358)
Allegany	273,920.0	1,714.0	44,228.0	174.4	235.6	-	46,325.0 (162)	7,402.0	53,754.0 (192)	131,300.0 (472)	88,866.0
Anne Arundel	293,120.0	1,065.0	3,242.0	1,861.0	246.8	-	6,414.8 (22)	19,779.7	26,194.5 (82)	97,100.0 (332)	165,826.0
Balto. City	50,110.0	44.7	-	-	6,114.2	-	6,154.9 (122)	243.7	6,402.6 (122)	M.A.	-
Baltimore	468,320.0	45.4	14,462.0	3,555.6	18,359.7	-	36,422.7 (82)	20,191.7	56,614.4 (132)	130,900.0 (322)	220,806.0
Calvert	156,160.0	-	1,226.0	330.0	-2	-	1,556.2 (12)	5,124.6	6,680.8 (42)	103,800.0 (642)	45,680.0
Caroline	208,000.0	-	4,158.0	94.2	45.0	-	4,259.2 (22)	2,433.8	6,733.0 (32)	105,400.0 (512)	95,867.0
Carroll	219,840.3	-	1,916.0	3,834.8	98.2	-	5,849.0 (22)	590.7	6,439.7 (22)	142,600.0 (642)	70,800.0
Cecil	287,940.0	900.0	10,504.0	1,621.0	450.7	-	13,475.7 (53)	12,276.5	25,752.2 (102)	149,500.0 (602)	71,788.0
Charles	331,280.0	-	6,032.0	1,002.0	-	-	7,034.0 (22)	6,676.0	13,710.0 (42)	211,900.0 (652)	95,670.0
Borchester	440,320.0	11,216.0	16,319.0	84.6	12.0	-	27,631.6 (62)	12,696.0	40,327.6 (92)	275,900.0 (622)	124,093.0
Frederick	428,800.0	7,083.0	11,191.0	372.5	10,061.3	-	28,707.8 (62)	5,381.2	30,089.0 (82)	230,300.0 (532)	164,411.0
Garratt	427,520.0	3,770.0	76,122.0	77.5	1,748.3	-	81,717.8 (192)	8,694.1	90,411.9 (212)	238,500.0 (552)	94,609.0
Harford	304,000.0	7.7	5,400.0	1,181.0	95.0	-	6,683.7 (22)	81,864.3	88,548.0 (292)	97,900.0 (322)	117,552.0
Howard	160,640.0	-	7,769.7	2,275.0	-	-	10,044.7 (62)	9,091.0	19,135.7 (112)	55,500.0 (372)	82,006.0
Ment	197,120.0	2,416.0	3,315.0	162.6	22.1	-	5,915.7 (32)	17,207.0	23,822.7 (122)	114,400.0 (502)	54,094.0
Montgomery	353,840.0	2,945.0	9,466.3	716.3	448.4	16,976.1	30,556.1 (192)	15,470.3	46,026.4 (142)	100,400.0 (312)	177,414.0
Prince George	317,440.0	6,795.8	3,700.0	14.2	440.0	15,941.7	26,891.7 (82)	25,303.3	52,195.0 (162)	58,000.0 (182)	207,245.0
Queen Anne's	261,120.0	-	4,597.0	142.0	-	-	4,739.0 (12)	3,548.0	8,287.0 (32)	160,300.0 (612)	91,533.0
St. Mary's	268,700.0	-	4,800.0	188.0	-	-	4,988.0 (12)	9,229.0	14,217.0 (52)	166,200.0 (612)	84,283.8
Somerset	241,970.0	4,313.0	24,483.0	204.4	-	-	29,000.4 (112)	4,188.4	33,188.8 (132)	132,300.0 (342)	76,432.0
Telbot	211,840.0	-	154.0	139.9	18.9	-	312.8 (12)	4,524.0	4,836.8 (22)	112,000.0 (532)	94,204.8
Washington	301,440.0	6,925.7	9,316.0	504.0	273.0	-	17,018.7 (52)	23,796.2	40,814.9 (132)	146,000.0 (482)	114,626.8
Wicomico	252,800.0	-	3,187.0	268.4	970.5	-	4,425.9 (12)	13,857.0	18,282.9 (72)	136,900.0 (542)	97,618.0
Worcester	376,960.0	5,605.0	15,751.0	108.7	64.0	-	21,538.7 (52)	341.6	21,870.3 (52)	246,400.0 (632)	108,490.0

Explanation of captions:

- (Total) Reflects government owned and open space areas used for all other intensive or limited purposes (example: Intensive Use - State Roads, Side Picnic Areas, Federal Monuments, Neighborhood Parks; Limited Use - State Wilderness Areas, Federal Battlegrounds, Natural Areas).
- (Other) Because this summary deals primarily with government owned recreation and open space areas, private and quasi-publicly owned areas, as well as military, education and research areas are listed as other.
- (Total Inventoried Acreage) Represents a combination of "Total" and "Other".
- (Suitable) Suitable Acreage for Potential Future Recreation and Open Space Areas is computed as follows:
Total County Acreage - Total Inventoried Acreage - Unsuitable Acreage.
- (Unsuitable Acreage) Land that is deemed inappropriate for recreation/open space purposes (i.e. Urbanized, Commercialized, Slope Constraints, Unstable Soil, etc.).

Note: According to the Dept. of State Planning, acreage figures were computed on the number of square miles per subdivision; therefore, there is an estimated error rate of 1 square mile (i.e. 640 acres) per subdivision. This equates to a percentage differential of approximately 3% per subdivision.

Table III

Summary (Tables II and III): Local Utilization of PDS Funds/Recreation and Open Space Acreage

County	Preferred Use of Program Open Space Funds		Present Recreation Open Space Acreage		Unsuitable (Recreation/ Open Space Acreage		Suitable (Recreation/ Open Space Acreage			
	Acquisition	Development	Total Acreage	% of Total	Other	% of Total	Inappropriate	% of Total	Total Acreage	% of Total
Allegany	492	482	46,325.0	162	7,402.0	22	88,866.0	322	131,300.0	472
Anne Arundel	502	422	6,414.8	22	19,779.7	62	169,826.0	572	97,100.0	332
Baltimore City	502	482	6,158.9	122	243.7	42	-0-		N.A.	
Baltimore Co.	432	472	36,422.7	82	20,191.7	42	220,806.0	542	130,900.0	322
Calvert	452	482	1,556.2	12	5,124.6	32	45,680.0	292	103,800.0	662
Caroline	162	452	4,299.2	22	2,433.8	12	95,867.0	462	105,400.0	512
Carroll	392	472	5,849.0	22	590.7	22	70,800.0	322	142,600.0	642
Cecil	492	482	13,475.7	52	12,276.5	42	71,788.0	292	149,500.0	602
Charles	412	322	7,034.0	22	6,676.0	22	95,670.0	292	211,900.0	652
Dorchester	382	432	27,631.6	62	12,696.0	22	124,093.0	282	275,900.0	622
Frederick	402	462	28,707.8	62	9,381.2	22	160,411.0	372	230,300.0	532
Garrett	272	352	81,717.8	192	8,694.1	22	98,609.0	232	238,500.0	552
Harford	272	372	6,683.7	22	81,864.3	262	117,522.0	382	97,900.0	322
Howard	462	262	10,044.7	62	9,091.0	52	82,006.0	512	59,500.0	372
Kent	382	462	5,915.7	32	17,907.0	92	58,898.0	292	114,400.0	582
Montgomery	492	452	30,556.1	192	15,470.3	42	177,414.0	542	100,400.0	312
Prince George	502	462	26,891.7	82	25,303.3	72	207,245.0	652	59,000.0	182
Queen Anne's	332	502	4,739.0	12	3,548.0	12	92,533.0	352	160,300.0	612
St. Mary's	122	382	4,988.0	12	9,229.0	32	88,283.0	322	166,200.0	612
Somerset	312	412	29,000.4	112	4,188.4	12	76,432.0	312	132,300.0	342
Talbot	402	432	312.8	12	4,524.0	22	94,204.0	442	112,800.0	532
Washington	352	482	17,018.7	52	23,796.2	72	114,626.0	382	146,000.0	482
Wicomico	492	472	4,425.9	12	13,857.0	52	97,618.0	382	136,900.0	542
Worcester	292	472	21,528.7	52	341.6	292	108,690.0	282	246,407.0	532

Note: According to the Dept. of State Planning, acreage figures were computed on the number of square miles per subdivision; therefore, there is an estimated error rate of 1 square mile (i.e. 640 acres) per subdivision. This equates to a percentage differential of approximately 3% per subdivision.

/L

EXHIBIT A

By: Chairman, Committee on Finance

A BILL ENTITLED

AN ACT concerning

Program Open Space - Local Funding Formula

FOR the purpose of providing that the counties of the State that meet certain requirements may elect to use Program Open Space allocations for acquisition, development, or a combination of acquisition and development; requiring certain duties of the Secretary of State Planning and the Secretary of Natural Resources; clarifying language; and relating to subdivisions and Program Open Space allocations.

BY repealing and reenacting, with amendments,

Article - Natural Resources
Section 5-905(b) through (h), inclusive, and 5-906(b)
Annotated Code of Maryland
(1974 Volume and 1979 Supplement)

Preamble

WHEREAS, The Senate Finance Committee, during the 1979 Interim, examined the issue of readjusting Maryland's Program Open Space local funding formula to allow the State's political subdivisions to utilize any portion of their annual share of Program Open Space allocation for either acquisition or development purposes, and, as a result, states the following findings and concerns:

1. That the current Program Open Space local funding formula requires the subdivisions to utilize their annual share of Program Open Space funds solely on a 50 percent acquisition and 50 percent acquisition and/or development basis;
2. That the optimal 1990 goal of Program Open Space is the acquisition of 10 percent of Maryland's total land mass which equals approximately 650,000 acres or that comparable amount of land in Maryland already lost to urbanization;
3. That the accomplishment of the 10 percent objective should be a joint effort on behalf of the federal, State, and local government;
4. That, at present, joint government ownership of open space land in Maryland totals 440,000 acres leaving a deficit of 210,000 acres if the State's 1990 objective is to be accomplished;

5. That the State anticipates acquiring an additional 110,000 acres by 1990 whereas there is no indication of how much land Maryland's 24 subdivisions anticipate acquiring by 1990;

6. That Maryland has exercised a laissez-faire role in requiring its subdivisions to adhere to any type of acreage acquisition/development objective policy, compared to the State which does adhere to such a policy set forth in the State's Comprehensive Outdoor Recreation Plan;

7. That, at present, 75 percent of Maryland's subdivisions lack articulated and quantified acreage acquisition/development objectives that are consistent with the State's Comprehensive Outdoor Recreation Plan;

8. That the majority of Maryland's subdivisions prefer to utilize their annual share of Program Open Space funds for development purposes rather than acquisition purposes;

9. That approximately 50 percent of Maryland's current total land acreage is considered suitable for open space purposes, according to the Department of State Planning;

10. That the impetus of Maryland's Program Open Space, at the local level, has shifted from land acquisition to land development as evidenced by the fact that, since the inception of Program Open Space in 1969, the State has acquired 74,000 acres under the Program compared to only 16,000 acres by the subdivisions; and

11. That many of Maryland's subdivisions have contributed their fair share to the acquisition objectives of Program Open Space while many others have not; and

WHEREAS, It is the intention of the General Assembly of Maryland that any readjustment to the Program Open Space local funding formula should not only continue to place emphasis on land acquisition, similar to the changes effected by the General Assembly in fiscal years 1971, 1972, and 1973, but also reward those subdivisions which have contributed their fair share to the objectives of Maryland's Program Open Space; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

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(b) [Beginning on December 1, 1973, and on the first of December thereafter] BY DECEMBER 1, ANNUALLY, the participating local governing body shall submit an annual program AND THE ACQUISITION AND DEVELOPMENT OBJECTIVES to the Department and the Department of State Planning. Upon review, the annual program AND THE EXTENT TO WHICH THE ACQUISITION AND DEVELOPMENT OBJECTIVES HAVE BEEN FULFILLED shall become the basis for total allocations to each of the local governing bodies within the limits imposed by the formula

developed for the apportionment of the annual appropriations for Program Open Space. Any municipal corporation may submit an annual program through its local governing body. Any program may be revised by the local governing body and the revised program, after the Department and the Department of State Planning reviews it, shall be substituted for original program.

(c) (1) Except in Baltimore City, AND SUBJECT TO THE PROVISIONS OF SUBSECTION (D) AND (E) OF THIS SECTION, at least one half of a local governing body's annual apportionment shall be used for acquisition projects. Local matching funds are not required for acquisition projects. If the local governing body is unable to obtain federal funds pursuant to Section 5-906 of this subtitle, for an approved local acquisition project, the total cost of the project shall be defrayed out of the local governing body's annual apportionment of State funds for open space. In Baltimore City any portion of the annual apportionment may be used either for acquisition for development.

(2) Subject to the approval of the Department, a local governing body may use part of its acquisition funds for initial or periodic updating of recreation and parks master plans. The amount that may be used by a subdivision amount shall be matched by funds from the subdivision.

(D) THE DEPARTMENT OF STATE PLANNING, IN COOPERATION WITH THE DEPARTMENT, SHALL DETERMINE WHETHER A SUBDIVISION HAS CONTRIBUTED ITS FAIR SHARE TO THE STATE'S 1990 PROGRAM OPEN SPACE OBJECTIVES. IF THE FINDING IS THAT A SUBDIVISION HAS CONTRIBUTED FAIRLY TO THESE OBJECTIVES, THE SUBDIVISION SHALL BE INFORMED OF ITS ELIGIBILITY TO UTILIZE ALL OR ANY PORTION OF ITS ANNUAL PROGRAM OPEN SPACE ALLOCATION FOR ACQUISITION, DEVELOPMENT, OR ANY COMBINATION OF ACQUISITION AND DEVELOPMENT. IF THE FINDING IS THAT A SUBDIVISION HAS FAILED TO ACHIEVE ITS FAIR SHARE OF THE STATE'S 1990 PROGRAM OPEN SPACE OBJECTIVES, THEN:

(1) THE DEPARTMENT OF STATE PLANNING, IN COOPERATION WITH THE DEPARTMENT, LOCAL GOVERNING BODIES AND MUNICIPAL CORPORATIONS, SHALL DETERMINE THE ACREAGE THAT THE SUBDIVISION SHALL BE REQUIRED TO ACQUIRE ANNUALLY, OVER A 10-YEAR PERIOD, BEGINNING IN 1980; AND

(2) ANNUALLY DURING THAT 10-YEAR PERIOD, THE DEPARTMENT OF STATE PLANNING, IN COOPERATION WITH THE DEPARTMENT, SHALL ASCERTAIN WHETHER THE SUBDIVISION HAS ACQUIRED ACREAGE CONSISTENT WITH THE GOAL OF THE 10-YEAR PERIOD AND, IF THE DEPARTMENT OF STATE PLANNING, IN COOPERATION WITH THE DEPARTMENT, DETERMINES THAT THE SUBDIVISION HAS ACQUIRED ITS APPORTIONED ACREAGE, THE SUBDIVISION SHALL BE NOTIFIED OF ITS ELIGIBILITY TO UTILIZE ALL OR ANY PORTION OF ITS PROGRAM OPEN SPACE ALLOCATION FOR ACQUISITION, DEVELOPMENT, OR ANY COMBINATION OF ACQUISITION AND DEVELOPMENT, WITHOUT REGARD TO THE PROVISIONS OF SUBSECTION (C) AND (G) OF THIS SECTION.

(E) IF A SUBDIVISION ELECTS NOT TO ACQUIRE ITS APPORTIONED ACREAGE OVER A 10-YEAR PERIOD, AS PROVIDED IN SUBSECTION (D), THAT SUBDIVISION WILL BE SUBJECT TO ALL OF THE PROVISIONS OF SUBSECTION (C) AND (G) OF THIS SECTION.

[(d)] (F) If federal funds are provided on any acquisition project, the State shall provide 100 percent of the difference between the total project cost and the federal contribution.

[(d)] (G) SUBJECT TO THE PROVISIONS OF SUBSECTIONS (D) AND (E) OF THIS SECTION, one half of any local governing body's annual apportionment shall be used for acquisition or development projects. The State shall provide 75 percent of the total project cost of each approved local acquisition or development project if the local governing body is unable to obtain federal funds pursuant to Section 5-906 of this subtitle.

[(f)] (H) If federal funds are provided on any acquisition or development project cost, the State shall provide 50 percent of the difference between the total project cost and the federal contribution. Subject to the limitation that total State funds, when added to every other available fund, may not exceed 100 percent of a project's cost, the minimum State contribution to a project shall be 25 percent. If the federal funds are less than 50 percent of the total project cost, the State shall provide an amount equal to the difference between the federal contribution and 75 percent of the total project cost.

[(g)] (I) If land is donated to local governing bodies during the fiscal year, 75 percent of the appraised value the Department approves may be applied as a portion of, or all of, the local governing body's share of the project's cost for the projects referred to in Section 5-904 of this subtitle.

[(h)] (J) If federal funds are received for any approved local project after it was funded by the State in accordance with subsection (c) of this section or Section 5-904 of this subtitle, the applicant shall reimburse the State in an amount equal to the federal contribution. The reimbursement shall be reserved for another projects approved for the applicant up to the limit of the share allocated to the local governing body.

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(b) Every acquisition and development project funded by the State in whole or in part shall meet needs AND OBJECTIVES identified in the "Maryland Outdoor Recreation and Open Space Plan" prepared by the Department of State Planning in cooperation with the Department. THE ACQUISITION AND DEVELOPMENT OBJECTIVES FOR EACH SUBDIVISION DURING THE 1980-1990 PERIOD SHALL BE PREPARED BY THE DEPARTMENT OF STATE PLANNING IN COOPERATION WITH THE LOCAL GOVERNING BODIES AND THE MUNICIPAL CORPORATIONS AS SPECIFIED IN SUBSECTION (D) OF SECTION 5-905. The document and any changes to it shall be distributed to every local governing body WITHIN 90 DAYS OF THE APPROVED CHANGE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

